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The Solicitors' Journal

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*** Notices to Subscribers and Contributors will be found on page ii.

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Current Topics.

Law Reports with Editorial Comments.

SOME LITTLE time ago the "Dominion Law Reports," published weekly, and giving all the Imperial, Dominion and Provincial case law of Canada, introduced, and continue to furnish, a somewhat novel feature, namely, an editorial comment on the most important cases appearing in each issue. It is, of course, no new thing to have selections from our case law presented to us with learned annotations, as, for example, in "Smith's Leading Cases," and other collections on the same lines; but till now it has not been usual for a volume of contemporary reports to be issued accompanied by comments on the cases it contains. Although somewhat novel, the idea is none the less excellent. All reports are not of uniform interest; indeed, some of them, by reason of their subject-matter, are so dull as to be actually repellant to the average practitioner who may therefore be pardoned if, not unfrequently, he carries the art of skipping to its utmost limit. A note to such cases may helpfully point out their importance if not their charm. Other cases, again, while not of this class, may be made more valuable by a note pointing out their relation to previous decisions. So there is much to be said in favour of the plan adopted by our Canadian confrères of prefixing to each number of their reports short comments on the cases included. It means, of course, a good deal of extra work for the editor, who has usually quite enough to do in seeing that the reports are accurate and equipped with all the necessary references, without having also to write notes on the individual cases, but if it can be done—and apparently the editor of the "Dominion Law Reports" finds it possible to do it—there is no doubt that it will appeal to his subscribers and prove to be of general utility.

Involuntary Bailment.

IN ONE of his books, the late ANDREW LANG—most delightful of writers—has an essay on this subject, not from the legal, but from the literary point of view, in which he expressed his sympathy with authors like SCOTT and TENNYSON, who at the height of their fame were continually receiving bulky manuscripts from unknown persons accompanied by cool requests to revise them and secure their publication. In the case of SCOTT, who was usually the very personification of good nature, his temper was severely ruffled when a large packet of hopelessly unmanageable manuscript was delivered at Abbotsford with a large amount to be paid by him for its postage, only to be followed a few days later by a duplicate copy, the sender "fearing that possibly the first might have miscarried!" TENNYSON, after being many times tried, much in the same way, announced that he would not return manuscripts so sent to him. In adopting this attitude he was clearly within his legal rights. In *Howard* v. *Harris*, (1884) Cab. & Ellis 253, the plaintiff, without being asked to do so, sent the manuscript of a play to the defendant, the then manager and lessee of Drury-lane Theatre. Afterwards the plaintiff made numerous applications for the return of the manuscript, which, needless to state, was not staged, but it had been mislaid, and so could not be returned, whereupon the plaintiff brought his action claiming damages. Mr. Justice WILLIAMS non-suited the plaintiff, saying that as he had chosen voluntarily to send to the defendant what the defendant had never asked for, no duty was cast upon the latter with reference to it. Most householders have from time to time been put in the position of involuntary bailees by advertising or pushing tradesmen, by ostensibly charitable persons, by the needy, and by the dishonest. In such cases there is no duty cast upon the involuntary recipient with regard to what is sent. This principle, which has recently been affirmed by the Court of Appeal in Manitoba in *McCutcheon* v. *Lightfoot*, 1929, 1 *Western Weekly Reporter* 694, is good sense as well as good law.

Excuses for Absence from School.

THE CASE of the *London County Council* v. *Maher* (*The Times*, 17th inst.), seems to have established the fact that a parent is not obliged, under s. 138 of the Education Act, 1921, to send a child to a residential school unless the parent pleases, and the absence of a non-residential school within a convenient distance is an excuse for non-attendance within the Act, provided the parent has taken steps to get the child educated otherwise. In the above case the child in question, aged fourteen, was certified to be deaf in pursuance of s. 55 (3) of the Act. The parent had caused the child to attend two schools other than the residential school designated by the London County Council, neither of which had been certified by the Board of Education as suitable for providing elementary education for deaf children. In both cases the child was considered to be unsuitable for attendance. The County Council contended that the parent had failed to prove that there was a reasonable excuse for non-attendance within the meaning of s. 49 of the Act. The justices found, as a fact, that the respondent had taken steps to provide efficient instruction for the child in some other manner than that designated by the County Council, and that a reasonable cause for neglecting or omitting to cause the child to attend school had been shown. The Divisional Court upheld the justices' decision. By s. 49 of the Act sickness, no school open or efficient instruction in some other manner were considered to excuse from non-attendance, but whereas these three reasons excused in any event, other grounds *might* be held to excuse. It would seem fair that if a school of the type provided by the local authority is not within a reasonable distance of the parents' home, some mode of conveyance should be provided.

Slum Clearance.

THE NATIONAL Housing and Town Planning Council has issued a booklet entitled "A Policy for the Slums," embodying the report of a committee, set up under the chairmanship of Mr. E. D. SIMON, to investigate the slum problem in all its phases, and a summary has appeared in the daily press. It is a little surprising and a little disappointing to learn that there are probably over a million houses in England and Wales below a satisfactory standard and two million houses seriously overcrowded. One can only hope it may be an over-estimate. We agree that the right approach to the problem is to regard it as one of construction rather than of clearance or destruction. The committee has a good deal to say about the duties of local authorities to render unfit houses habitable, to use more freely their powers to make bye-laws and to give due attention to property management. The Government is to come in to take an increasing share of the loss on clearance schemes, to help poor families to move out, and to give a "children's rent allowance" in respect of large families. During the next ten years 1,500,000 new houses should be built, of which 1,000,000 ought to be let at about 11s. and 500,000 at about 7s., at an estimated cost of £12,000,000 to the Exchequer. This, to put it colloquially, is all very well. But how are so many houses to be built in so short a time? Is the Government entitled to increase its burdens? Are these subsidies the real remedy? Will tenants take the 11s. houses when there are also 7s. houses being built? These and other questions, as the daily press has pointed out, are not easy to answer, and we incline to the view that the committee, though it has produced an excellent scheme, tends to assume rather much and to gloss over some real difficulties. At the same time, the committee does useful service in insisting on keeping the question of slum clearance in the public eye. It is not yet solved, and nothing is to be gained by pretending that it is.

A Lottery in a Teacup.

THE PROTEAN lottery takes many forms, some more ingenious than others, and one is for ever surprised at the arbitrary selection made for prosecution. The latest decision to be reported is in the case of *Howgate* v. *Ralph* (73 SOL. J., p. 253), a case stated by the stipendiary magistrate at Hull. "To advertise our famous tea we will distribute among our customers cash gifts of £3 and £6." "Each customer's name is entered in rotation in our ledger and cash gifts are paid out accordingly." The Lord Chief Justice spoke of the "myriad uncertainties which the scheme involved." The object of the scheme being to get customers its success postponed the chances of the later ones. "One person might collect a gift of £3 after paying three shillings for a pound of tea. Another might have to live to the age of Methuselah, if he collected it then." Other elements of chance were present in great variety, making it difficult to understand why it should have been necessary to get a direction of the High Court before the promoter could get convicted. Our law as to gaming does indeed leave much to be desired in the way of clarity, but schemes which constitute lotteries have but to be looked at carefully to be recognised for what they are.

Alimony after Judicial Separation.

THE CASE of *Burrowes* v. *Burrowes* (*The Times*, 11th inst.), amends to some extent what appears to be a somewhat serious defect in the law. In that case a wife had obtained an order for judicial separation from her husband and an order for permanent alimony. The husband had apparently ample investments from which to pay the alimony, but had adopted an attitude of "passive resistance," and had thus compelled the wife to resort to legal proceedings to obtain payment. She therefore applied to have a receiver appointed to secure such payment, but the application was refused by the registrar, and, on appeal, HILL, J., while expressing himself sympathetic to the wife's claim, said that the case of *Hyde* v. *Hyde*, 4 Sw. & Tr. 80, showed that the old Ecclesiastical Courts did not order security in such cases, and that, in consequence, there was no power for the court to do so. The Court of Appeal, however, allowed an appeal from the judgment of HILL, J., and granted an injunction against the husband from receiving dividends on certain of his securities until the amount of alimony due had been liquidated. It also gave liberty to the petitioner, in case of further default by the respondent, to apply at chambers for similar orders. The court had to bear in mind that while the husband was in contempt with regard to payments at the moment, his attitude might become changed with regard to future payments. An order had been made in *Wilcock* v. *Terrell*, 3 Ex. D. 323, which allowed for a similar contingency, and the order in the present case would be based on that order. It did not follow, however, that an order would be made in every case. This is obviously satisfactory so far as it goes, but it seems desirable that s. 190 (1) of the Judicature Act, which at present enables orders for security for maintenance to be made in cases of divorce or nullity of marriage, should be extended to cases of judicial separation.

Ambulance Chasing in the United States.

THE EVILS of the organised system of ambulance chasing in the United States, to some aspects of which we call attention in another column, have, it appears, become so manifest and intolerable as to induce those in authority to propound some drastic proposals for its suppression. With the view of preventing a recurrence of the highly improper practice by which attorneys secure retainers from injured persons in hospitals, Mr. Justice WASSERVOGEL, who has instituted an elaborate investigation into the whole subject, proposes an addition to the judiciary law by which all oral contracts of retainer to prosecute personal injury claims shall be void, and that written contracts of retainer, obtained while the injured person is in hospital, or within fifteen days after the occurrence of the accident which is to be made the basis of the claim, shall be void unless made with the sanction of the court. Whether this is in every instance a practical proposal may be doubted, but there can be no doubt that something effective should be done to stamp out the scandal of the victim of an accident being, on the one hand, molested by the emissaries of certain low-class attorneys and almost coerced into authorising proceedings, and, on the other hand, tormented by the agents of the insurance companies to give a receipt in full for some small sum in settlement of his claim. Further checks are proposed in the shape of requiring the filing in each personal injury claim of a copy of the retainer, accompanied by an affidavit showing when and in what circumstances the retainer was given. Whether this will prove effective in stamping out the evil remains to be seen, but the fact that these and other suggestions of a remedial nature are put forward, shows that the legal profession is alive to the necessity of eradicating what has become a crying scandal. We are not ignorant that some very undesirable practices have also prevailed in this country in connection with the prosecution of running-down cases, although those have not developed into a fine art as they have in America. We shall await with no little interest the result of the various projects to be set on foot for their repression among our kin beyond sea.

The Knickerbocker Bequest.

EVERY MEMBER of the profession knows of wills with strange provisions, but the residuary bequest of the Rev. JOHN GWYON, late rector of Bisley, Surrey, can hardly have been surpassed for eccentricity. His net personalty has been sworn at close upon £8,000, and it is all left to a trust, "Gwyon's Foundation for Clothing Boys," worked out in elaborate detail, for the supply of knickers for eligible boys. These are to be between thirteen and eighteen years of age, the sons of

parents residing in or living within three miles of the boundary of Farnham Urban District, but black boys, those who are inmates of or supported by any charitable institution, or whose parents are in receipt of parochial relief, are excluded. Provisions follow for placing the contract, and choosing recipients; "shorts" are expressly forbidden, but trousers may be substituted if lined throughout with unbleached material. There also follow certain directions as to marking. No conclusive opinion on a will not seen as a whole can be given, but, from the extracts appearing in the Press, it would appear that the next-of-kin of this testator might consult their legal advisers as to the validity of this one with considerable confidence. There is, of course, good authority for saying that to clothe the naked is a charitable work, and in fact endowments for clothing school children are deemed to be educational endowments, and therefore charitable, under s. 29 of the Endowed Schools Act, 1869. Gifts for clothing are also recognised in s. 4 of the Allotments Extension Act, 1882, and might be directed in a scheme for the general benefit of the poor approved by the Charity Commissioners. Even a gift exclusively to provide a particular garment for members of either sex, if a necessary one, might be held valid, provided such a gift were charitable. Here, however, the children of the needy appear to be expressly barred from benefit, so it can hardly be a trust for the relief of poverty as set forth in Lord MACNAGHTEN'S well-known definition in *Commissioners, etc.* v. *Pemsel*, 1891, A.C. 531, at p. 583, and it is not a bequest for the advancement of education or religion, which leaves only "other purposes beneficial to the community." Considered as such, it is not a bequest for the benefit of the inhabitants of Farnham district generally, for some of the poor are expressly excluded. It would, therefore, appear to be a trust for the benefit of certain private individuals living in a particular place to the exclusion of the poorest, and so, on the reasoning of EVE, J., in *Re Drummond*, 1914, 2 Ch. 90, not charitable, and therefore a perpetuity and void.

Dangers of Identification.

THE DANGEROUS possibilities in the identification of persons accused of crime were strikingly illustrated in a recent case in a Metropolitan police-court. The prisoner was charged with breaking and entering a shop. The material witness was a police constable who found him and another man in the shop doorway, and was at once blinded by having some costumes thrown over his head. When the policeman flashed his lamp on the doorway he "caught a momentary glimpse of the men's faces." He chased one of them and lost him. Five or six minutes later he saw a man in the streets, was not sure of him as the man he had chased and refrained from arresting him. At a later date he picked out the prisoner at an identification parade, the prisoner being then in custody on another charge. He also picked out a second man whom he "thought" was the second shopbreaker, but was wrong upon that. The constable concluded his evidence by saying, "I don't know why I am sure now, but I am dead certain." There being no other material evidence the accused was discharged. It is clear from the foregoing that the officer gave his evidence with candour, and there is of course no reason to doubt the accuracy of identification because detailed reasons for it cannot be given. The impressions of people and things which we register in our memory are often made up of innumerable small points utterly incapable of description. Our recollection is not, therefore, necessarily unreliable. The real vice in the present instance is that the remembered impression to which the accused corresponded may have been the later one, of the man seen in the streets; and not the first one, of the man seen in the shop doorway. Images so rapidly super-imposed upon one another are in any case confusing, and the inability at once to relate the two impressions received soon after one another, made the relation of a third, later impression, with the first of the earlier two, too unreliable for acceptance.

Criminal Law and Police Court Practice.

STREET TRADERS: REFUSAL OF LICENCES.—*Rex* v. *Lewisham Corporation; ex parte Jackson*, decided in the Divisional Court on the 10th inst., tested the question whether or not a *mandamus* is the appropriate remedy as against a borough council which has refused the renewal of a street trader's licence under the London County Council (General Powers) Act, 1927. The Lord Chief Justice said he felt that in this case the statutory remedy of an appeal to a petty sessional court was more convenient, more beneficial and more effectual than the grant of a *mandamus* (see *In re Barlow*, 30 L.J., Q.B. 271).

On the point taken by the stall-holders that they had not had a real opportunity of being heard, his lordship said that the case illustrated the kind of difficulty that sometimes arose where a purely administrative body was vested with powers which in some respects resembled powers of a judicial character. After reviewing the facts of the case and the steps taken by the borough council, Lord HEWART observed that he was not sure that the Act contemplated the calling of evidence. If it were desired to call evidence on the question of the amount of space available for trading the justices in petty sessions were in a good position to hear it. No sufficient material existed on which the court could say that the council had refused to hear and determine the applications according to law, and the rule would be discharged.

The Act may be said to be still rather in the experimental stage, but on the whole its machinery seems to be adequate and calculated to work well. For our own part we incline to the view that it is better that the grant of licences should be in the hands of a body like a borough council, with the safeguard of an appeal to justices (and then, when questions of law arise, to the High Court), than that the whole business of granting licences should be cast upon any judicial tribunal. It is true, as the Lord Chief Justice said, that the powers vested in the councils in some respects resemble powers of a judicial character. They are, however, largely administrative, and so long as the councils try to exercise their discretion in a judicial spirit, there need be no great cause for dissatisfaction. Councils are not bound to act judicially in the narrowest sense. Lord HEWART himself said: "Much of the argument in support of the rule has been in support of the proposition that the Lewisham Borough Council had failed to act judicially. What had to be considered was whether the council had observed the provisions of the statute."

POLICE CHIEFS.—The popular demand for the appointment of police officers, rather than candidates from outside, to the highest positions in the police service, is not unreasonable, but it is not unanswerable. It is true that naval and military officers may be inclined to introduce too much of the military system into a civilian force. But it is equally true that many of the men who have worked their way by slow degrees through the various ranks in the police service to occupy the head positions when they are, as policemen go, old men, are prone to live too much in the past, to refuse to accept new ideas, and to expect that everything should be the same now as when they entered the service. The man from outside may be far more receptive of suggestions and far readier to try new methods.

The best proposal put forward so far is that there should be more assistant chief constables, other than superintendents, so that young men of outstanding abilities might be tried in responsible positions in readiness for the highest rank, without interfering with the normal promotion of men with longer service.

Mr. James Wright Hassall (85), solicitor, of Eaton Lodge, Warwick-place, Leamington, left estate of the gross value of £30,772.

Conditions in Restraint of Alienation.

It is a maxim of law, upon which the equitable doctrine of election is founded, that a person cannot approbate and reprobate. *Qui sentit commodum sentire debet et onus.* So a devisee or legatee cannot as a rule claim property given to him under a will subject to a condition and then refuse to comply with the condition. But there is one obvious limitation to this rule, and that is that the condition must be one which is enforceable at law and not repugnant to the gift, otherwise it will be void. A general condition against alienation is evidently void, but a partial restriction such as a condition not to sell property outside the family may be valid: *Re Macleay,* 20 Eq. 186. It is therefore clear that anyone who is given property subject to an onerous condition should seek and obtain competent legal advice before either complying or refusing to comply with it, and neglect to do so may lead to difficulties and disappointment. An example of this recently came before Eve, J., in *In re Cockerill: Mackaness* v. *Percival* (22nd March). The testator, a market gardener and fruiterer of Northampton, who died leaving a large estate, devised twenty-five acres of land adjacent to his house to John Percival, subject to certain small annuities and to some road-making charges, and subject also to a condition, namely, that if within twenty years of the testator's death the devisee desired to sell the land he should before doing so give the Governors of the Northampton Grammar School the option of purchasing it at the price of £300 an acre. The testator died in 1927, and the devisee, who took other considerable benefits under the will, decided to sell the land. No one suggested any suspicion that the condition was not binding, and therefore the land was offered to the School Governors at £300 an acre, and they accepted the offer and it was sold and conveyed to them. In fact, the land, which amounted to 22¼ acres, was worth more than double the price, or £670 an acre. A question then came up as to the incidence of the death duties, and Mr. Percival suggested, not unreasonably, that he was only liable to pay the duty on so much of the value of the land as did not exceed £300 an acre, and that the School Governors who had received a handsome benefit under the will ought to pay the balance. A summons was therefore taken out to determine this question. Upon this coming on the School Governors took the point that the condition did not bind the devisee, but was repugnant and void, that therefore the school took no benefit under the will, the sale of the land to them being the voluntary act of the devisee, and they were not legally liable to pay any estate or other death duties. Eve, J., in a considered judgment, upheld this view, observing that the case created a state of facts not to be found in any other reported case in which a partial restraint against alienation had been treated as an exception to the general rule that an owner of property had the right to sell it to anyone he pleased. It was not a condition prohibiting a sale to certain persons, but one much more burdensome, prohibiting sale to anyone but a particular person or body, and imposing a limit on the price of less than half the value. If the testator had given the land to the school, subject to the Governors paying £300 an acre for it, that would have no doubt been a valid method of carrying out his intentions; but he could not impose such a restrictive condition upon a devisee. The decision of the learned judge was founded partly on an old case of *Muschamp* v. *Bluett,* Sir John Bridgeman, 137, where a testator gave property to two persons on condition that if they sold it to "any man but to Matthew Lock and my son, then he is to enter it as of my gift." It was held that such a restraint was practically a general restraint, and void. And the decision in *In re Rosher,* 26 Ch. D. 801, is to the same effect.

Commerce, Industry and Finance.

British Control.

The proposals of the directors of The General Electric Company Limited to restrict the possession of shares about to be issued to British subjects and to issue them, moreover, at a price below market value has raised a storm of protest. The desire to retain the control of British companies in British hands is a most laudable one, but this country has not yet reached the position where it is able to turn away foreign capital and to alienate foreign investors. One of the most important features of our stock market is its freedom, and to deprive American citizens of the right to take up shares on equal terms with those extended to the British shareholders does not commend itself to us. The intervention of the American Shareholders' Committee has resulted in a fresh scheme being put forward which will not deprive American shareholders of their privileges and which at the same time will provide for British control.

The anonymous Official.

Solicitors, possibly more than any other persons, realise the great danger which follows the acquisition of power by anonymous officials and Lord Hewart's warning that the name of self government would be an irritating mockery if it became a vast army of bureaucrats hidden from view, does not fall on deaf ears. We have always fought for the retention of the local element in the assessment and collection of income tax on the grounds that accretion of power by the Board of Inland Revenue would render the impost even more unpopular than it is at present. While the Income Tax Acts permit the revenue authorities to call upon solicitors and others to render accounts of income received by them on behalf of clients, it must be admitted that the permanent officials could, if they wished, render the anomaly less irritating by the exercise of discretion. The Liberty League, which has been formed to fight for freedom from bureaucratic rule, should receive the support of the entire legal profession. The council, under the chairmanship of Sir Harry Foster, includes The Rt. Hon. Sir Herbert Nield, P.C., K.C., M.P., and a number of other eminent men and, given an extensive membership, the organisation should prove a powerful weapon to safeguard the rights of taxpayers and ratepayers. The subscription (5s.) is designed to encourage enrolment by all classes of society, and the headquarters of the league are at 36 Holborn Viaduct House, London, E.C.1.

Income Tax and Legal Expenses.

We have frequently referred to the practice of some inspectors of taxes who disallow the costs connected with the renewal of leases of business premises in computing assessable trading profits. The Chancellor of the Exchequer was unwise in making an evasive answer to the question on the point asked in the House of Commons by Sir Herbert Nield, K.C. The facts are that the revenue authorities have issued instructions to their inspectors that legal and other expenses incurred in the renewal of leases are not to be allowed as a deduction from profits, the basis of their ruling being a decision of the courts that a premium paid for a lease was not an admissible deduction. It seems perfectly clear that expenses incurred in renewing an existing lease differ very considerably from a premium paid to secure a fresh lease. One of the principles of income tax practice is that expenses laid out in the defence of an existing right are allowable as deductions from assessable profits. The revenue authorities themselves admit this principle, and this is instanced by their allowing removal expenses when a removal is forced upon a business by the expiration of a lease and also the expenses of renewal of patents. We hope that the Chancellor of the Exchequer will give the matter more serious consideration than he appears to have given it in the House of Commons recently.

The Budget.

The Chancellor of the Exchequer is faced with a problem as difficult as any which have confronted him since he entered that office in the preparation of his fifth budget. His earlier efforts in budgetary finance have not been lacking in that dramatic and spectacular element which characterises most of his activities, but credit is due to him for having manipulated revenue matters so as to make both ends meet. It must not be forgotten that he reduced the rate of income tax by 6d. to 4s. in the £, provided relief in the "age allowance" for income tax payers of sixty-five and over and extended allowances for wear and tear to the professions. The repeal of the three years' average basis of assessment to income tax under Schedule D was probably responsible for the unsatisfactory results of the revenue returns last year and the juggling of finances after the industrial upheaval of 1926 which made the Schedule A income tax payer responsible for three half year's instalments in one year was not regarded with approbation. The appointment of a committee of experts to attempt to codify and simplify income tax law brought hope to the taxpayer when it was announced, that on reflection it appeared that a mere re-writing of the Act would but result in further mitigation to determine the definition of old words and phrases in their new settings. This year's Finance Bill will be a serious reflection on the Government's attitude to the legal profession if it does not contain a repeal of the authority granted to inspectors of taxes to require solicitors to divulge private affairs of their clients. Although Mr. CHURCHILL has stated that he has had no evidence that the profession resents the position, yet it is clear from comments in the technical press that not only is the legal profession opposed to the anomaly but that we are supported by the accountancy, taxation and secretarial professions. The fact that Mr. CHURCHILL has a surplus of over eighteen millions does not make his position more easy, for it has to be remembered that the de-rating scheme has to be paid for and that this item of expenditure has yet to be determined. No doubt Mr. CHURCHILL is holding a trump card up his sleeve, and we hope that this will bring relief not only to one section of the community, but to all those taxpayers who are oppressed by the demands of the revenue.

The Betting Duty.

In racing circles optimism is evident that the betting duty will be abolished and that its place will be taken by a system of licensing. Such an amendment would be welcome by bookmakers and backers who would be glad to see the end of an impost which has done little good to anybody except the officials specially appointed to carry it on. The yield has been disappointing and friction has been apparent throughout the whole course of the operation of the tax and, while its replacement would not remove the objections attendant on official recognition of betting on racecourses, the machinery necessary for simple licensing would be less complicated and irksome.

The Financing of Clients.

The case of *Hogart and Burn-Murdock, W.S.* v. *Commissioners of Inland Revenue* is of particular interest to solicitors, for it relates to an appeal from an interlocutor pronounced by the first division of the Court of Session, on a question as to whether an unsecured and irrecoverable loan by an Edinburgh firm of writers to the signet to a limited company was a proper deduction in estimating profits assessable to income tax. The appellants carried through the legal business connected with the incorporation of an experimental company and became their law agents. The promoters of the company intended to form a large public company if the success of the new alloy with which they were experimenting was established, and the appellants anticipated that they would gain legal business, and made advances to the company without security or written obligation to repay. When it became obvious that the proposed new metal alloy was unsuccessful the experiments were discontinued and the appellants wrote off the debt as a loss in their profit and loss account, and claimed it as a deduction in computing their income tax assessment. The Court of Session refused to admit the deduction and the ruling was upheld in the House of Lords. Lord BUCKMASTER said that it must be taken that there was no question of advances being made in the strict and usual course of professional work, as, for example, in making payments to defray expenses in connection with a law suit or the purchase of property. The sole relations between the appellants and the company were those of solicitor and client, in the course of which they also became creditors for the advances. The money so advanced could not be treated as a loss in ascertaining the profits of the profession of writers to the signet. It was in fact, a separate venture from that of the profession, and even if undertaken in the hope and expectation that it would help their professional business, it was none the less no part of their true profession. A number of cases have been decided bearing upon this point, but this one decided conclusively the question which has often exercised the minds of solicitors.

Report of the Royal Commission on Police Powers and Procedure.

IN the interesting article on "Post-War Police Mentality," 72 SOL. J. 803, the writer states that there is overwhelming evidence of the post-war magnification of the executive, that a reaction against the growing power of the executive had begun, that the appointment of the Royal Commission was itself an indication of that, and that there was a certain, and, one was inclined to think, a growing impatience of the police with the judiciary. As a quotation from this article is made in para. 299 of the report of the Royal Commission, it will be interesting to consider that report in the light of the article.

The Commission report that in their view the attempt to enforce obsolete laws, or laws manifestly out of harmony with public opinion, will always be liable to expose the police to temptations, and to react upon their morale and efficiency. (Para. 17.) The task of discriminating between laws which should or should not be enforced, Parliament cannot delegate to any other authority. (Para. 18.) These are wise remarks, and it is to be regretted that they depart from this policy later on in their report. Dealing with "the provisions of the Gaming Acts as to lotteries and competitions for money prizes—probably meaning the provisions of the Gaming, Betting and Lotteries Acts—they report in para. 209 that they think it desirable that the Home Secretary should consider whether further and more implicit instructions can be issued to chief constables as to the action they should take in connexion with these matters. It seems to be a highly undesirable procedure that an executive department should discriminate as to what, and, if so, how far any Act of Parliament should be enforced. If borough justices were to order a borough chief constable to prosecute contrary to the Home Office recommendation, the chief constable would be placed on the horns of a dilemma. Either he would be acting contrary to the Home Office recommendations, or he would be contravening s. 194 of the Municipal Corporations Act, 1882, and be liable to fine, imprisonment or dismissal.

The celebrated "Judges' Rules" are treated in a somewhat peculiar manner, apart from well-deserved criticism that they are not clearly expressed, and are somewhat inconsistent one with the other. The principles enunciated in an address to police constables which was written by Mr. Justice HAWKINS, in 1882, are treated in paras. 161, 162, as being equally as authoritative as the "Judges' Rules" which were formulated and approved by the judges of the King's Bench Division in

the years 1912 and 1918. The history of these rules is carried only down to 1918, in which year the Court of Criminal Appeal in *R.* v. *Voisin*, 13 Cr. App. R. 89, pointed out that these rules had not then the force of law, and were administrative provisions only. Since then portions of these rules have been adopted by that court and have thereby become the law of the land, in the cases of *R.* v. *Grayson*; *R.* v. *Pilley*; *R.* v. *Reid*, 16 Cr. App. R. 7, 138, 161; *R.* v. *Taylor*, 87 J.P. 104; *R.* v. *Adams*, 17 Cr. App. R. 77; *R.* v. *O'Donoghue*; *R.* v. *Seymour*, 20 Cr. App. R. 98, 199.

The Royal Commission venture to suggest that the Judges' Rules should be brought to the notice of His Majesty's judges for any action which they may deem advisable. (Para. 192.) They further suggest that the recommendations which they have made with regard to police procedure in the taking of statements should, if adopted, take the form of specific instructions to the police, to be issued by the Home Office, incorporated in the standard instruction book, and that such instructions should be framed with due regard to any pronouncements by His Majesty's judges as to the steps which they will require to be taken before admitting statements in evidence. (Para. 195.)

It will be quite feasible for the judges to formulate in clear and unmistakeable language new rules, showing what is the law on the subject at the present time. On the other hand, they do not appear to have the power by any informal pronouncement to alter the existing law so as to accord with the recommendations of the Royal Commission, and if that is so, it follows *à fortiori* that the Home Office cannot do so. This question seems to be one which Parliament alone can deal with.

In para. 73 the Commission recommend that at the outset of any formal questioning, whether of a potential witness or of a suspected person, with regard to any crime or any circumstance connected therewith, a constable should first caution that person in the following words: "I am a police officer. I am making inquiries (into so-and-so), and I want to know anything you can tell me about it. It is a serious matter, and I must warn you to be careful what you say." "Pursuant to the recommendations of the Royal Commission" ought to be added, or a respectable witness may retort: "If you think me a liar, I wish you good day." The probability is that after administering this caution, many witnesses will decline to furnish information.

To return to the article on "Post-War Police Mentality," enough has been written to suggest that, although as mentioned in that article, the appointment of this Royal Commission was itself an indication of the reaction against the growing power of the executive, yet "post-war magnification of the executive" savours somewhat their recommendations, and it might be hinted "that the growing impatience with the judiciary" is not limited to the police.

In 1919 advantage was taken of a police strike to pass the Police Act, 1919, enabling the Home Secretary to make regulations as to the government, mutual aid, allowances, pensions, clothing and conditions of service of the city and borough police forces, and compelling police authorities to comply with these regulations. The Act also established a police federation, with the right to submit representations to the Home Secretary, and authorised the Home Secretary to consult the federation from time to time on matters affecting the interest of their ranks. The recommendations of the Royal Commission tend further to increase the powers of the Home Office. As the powers of the Watch Committees are diminished so does the local interest in local police decline. The Home Secretary for the time being, who is the police authority for the Metropolitan Police, has had occasion to realise the want of a local authority to deal with complaints by the public against the Metropolitan Police. This course of procedure gives more local satisfaction, because the members of the inquiring body are known to the local public. Accordingly there will be no movement to abolish the existing local authorities, but the tendency to reduce their powers should be carefully watched.

Notwithstanding these criticisms, the report contains very valuable recommendations. For the Home Office to send out a circular to the police authorities advising them to adopt such recommendations as the Home Office consider can be carried into effect without legislation will not be a satisfactory policy. Legislation in Parliament will be the only satisfactory solution.

How the Expense of Legal Proceedings could be Reduced.

[Contributed].

III—(*Continued from p.* 230.)

Barristers have no expensive staff to pay, but they also were affected by the depreciation in the value of their fees. Nothing formal was done to rectify this, but natural causes operated to effect a rise in the fees, and I am under the impression that, by the time I left the Taxing Office, five years ago, this matter had adjusted itself fully.

By the Rules of the Supreme Court, 1883, the scale of fees for barrister's clerks was reduced by about one-half, so that, by a stroke of the pen, the incomes of these men were cut down by about 50 per cent. My experience does not go back far enough to enable me to say what steps, if any, the clerks took, or were able to take, to mitigate the disaster which thus fell upon them. I only know that they were a very human body of men, many with wife and family to support, and I have always felt very sorry for them in the way they were treated by the rule. The rule, no doubt, was intended to operate in the direction of reducing the expense of legal proceedings, but how far it was successful must be regarded as, at least, doubtful. I have heard it described as—

"Half crown wise,
And guinea otherwise";

and in a jingle of this kind there is generally some element of truth.

These same Rules of 1883 abolished the lower scale of court fees, and, except in very rare cases, the higher scale of solicitor's costs; thus making the expense of litigation greater in all the small cases, and less in nearly all the big ones. This seems to have been an early example of the strength of the bureaucratic influence of the Treasury.

I expect it would not be practicable, and, probably, not desirable, to revert to the old system and have lower scales of costs and court fees for cases under, say, £500.

I believe I am correct in saying that, before 1883, the question of counsel's fees was very seldom, if ever, the subject of discussion between counsel's clerks and solicitors. It was freely recognised that in fixing the amount of the fee the solicitor is in a delicate and responsible position, for he has a duty to perform to counsel as well as to the client, and it is by no means easy for him to hold the balance even. My late senior partner, who commenced practice soon after 1850, once told me that Lord Selborne, when at the Bar in the Saturnian reign of Equity, strictly forbade his clerk to discuss any question as to fees with the solicitor in any circumstances. If the fee was considered to be inadequate the brief was returned, and it would not thereafter be accepted for any suggested increase of the fee. This dignified procedure was an ample protection to Sir Roundell Palmer, as the solicitor knew that, if he were to secure for his client the services of that great advocate, an acceptable fee must be marked in the first instance.

It is now many years since I had anything to do with delivering a brief, but I do not think that any fee I marked was ever called in question; for, if such a thing had happened to me it would have made such an impression on my mind as would have lasted until now. I will only repeat what was said to me in the Taxing Office by a solicitor's clerk of great experience. I had to ask him how it was that the fee marked

upon the brief had been increased. After giving me his explanation he added: "It is no pleasure to deliver a brief nowadays, like it used to be."

When first I went to the Taxing Office I was surprised to find that a large number of the briefs laid before me appeared to have had the amount of the fee altered, but never, so far as I can recollect, in a downward direction. This reminds me of what once happened to me. When I was a managing clerk I had a brief to deliver, and after I had marked the fee I began to doubt whether this was adequate. I therefore took it to the head of the firm for his directions. He decided that the fee should be increased. I therefore took a pen and made the alteration, and was tying up the papers when he called out: "Stop! That won't do. You must have the back sheet re-copied. No brief with our name upon it must show that there has been an alteration in the fee."

Let me again lay stress upon the difficult and responsible task of the solicitor in fixing the fee, and urge that this duty should, as far as possible, be made easy for him, and not difficult. He would be greatly helped if the following course were to be adopted.

If the solicitors think well, by all means let them meet and exchange ideas about the fees. If a solicitor wish to obtain the views of counsel's clerk as to the proper fee to be marked, let him apply to the clerk of the junior counsel, instead of, as is usual, the clerk of the leader. The papers have been in the chambers of the junior counsel a number of times, and he has recently advised on evidence. The clerk, therefore, is in a position to express a helpful opinion, and there ought to be little difficulty in arriving at the amount of the junior's fee. To this one-half, or two-thirds, should be added to arrive at the proper proportion for the leader. I do not see what help can be given by the leader's clerk, who knows nothing at all about the case.

A friend of mine at the Bar, now, alas! dead, said to me: "For every brief there is a proper fee, and the experienced solicitor can always tell you what it is."

If it should become the practice that the amount of the fee is not to be discussed except at the instance of the solicitor, it would emphatically be necessary that the solicitor should, in the first instance, mark such a fee as will be regarded by counsel as adequate. There must be no marking a low fee in the hope that it will be accepted, or with the idea that some sort of negotiation or discussion will have to follow. On the other hand, when the amount of the fee is noted by the clerk there must be no lifting of an eyebrow, and an effort must be made to suppress the depreciatory cough.

(To be continued.)

Ambulance Chasing in the United States.

CONSIDERABLE interest has lately been shown in the subject of "Ambulance Chasing." In the final report of Mr. Justice FINLAY'S Committee on Legal Aid for the Poor it was stated that several so-called legal aid societies had been detected in highly undesirable practices. But, however serious and undesirable these practices have been in England, it is a matter for congratulation that they have by no means reached the amazing development attained by ambulance chasers in the United States of America.

The evils of this practice, which was said to be spreading to a demoralising extent, were set forth some time ago in a petition by the three New York Bar Associations to the Appellate Division of the Supreme Court; as a result of which a general investigation was ordered into the conduct of members of the bar in respect of this particular line of work. The investigation, which was very thorough, covered a period of nearly six months, during which time more than 3,000 witnesses were examined. The result, as reported in the "American Bar Association Journal" for November, reveals the extraordinarily complete organisation of the ambulance chasing business. It was stated by counsel of the Bar Association, in presenting the report, that there had been for many years a well-organised system of ambulance chasing. Lawyers employed solicitors to follow up accident cases and to induce the injured parties to retain the lawyer whom the particular chaser represented. These solicitors received a salary and, very often, in addition a share of the lawyer's part in the recovery. Other solicitors were not attached to any particular law office, but were known as free lances. These roamed the city in search of retainers, which were taken in blank and afterwards peddled among the lawyers known to specialise in negligence work, and sold to the highest bidder.

Most of the information concerning accidents is obtained by the chasers from the police and the police department. Particulars of all accidents are reported to police headquarters by telephone or telegraph and the information thus received is sent, by means of a chute, to the basement of the building for use by newspaper men. "It seems that a practice grew up whereby the slipboys, so called, these being clerks attached to the offices of the newspaper men, sold the information so contained on these slips, to the ambulance chasers, and as soon as received at police headquarters the information was transmitted to the ambulance chasers who had a rendezvous in a café about half a block from police headquarters; and as soon as the information was received there was a grand race by automobile to the scene of the accident or the hospital or the home of the injured, to see which one of the ambulance chasers could capture the case."

The report throws a lurid light upon th eactivities of the traffic policemen, many of whom are in the pay of ambulance chasers. "These policemen used to carry in their hats the cards of ambulance chasing lawyers, and at the scene of na accident or on the way to the hospital with the injured party, or at the homes of the injured, one of these cards would be thrust into the hands of the injured person or a member of his family with a recommendation that the lawyer whose card was thus handed over should be retained in the case, and with the intimation that if that was not done the testimony of the police officer as to what he saw at the scene of the accident would not be very favourable." The officer making the report would purposely give a wrong name or a wrong address, so that no one could get ahead of his particular lawyer or chaser, to whom, of course, he communicated the correct name and address.

The staffs of certain hospitals are known to add to their incomes by taking part in this ghoulish practice. Nurses, superintendents and others are in the pay of certain ambulance chasers. In one particular hospital it is the custom to furnish the favoured chaser with a family pass to make his admission to the hospital regular on the face of it. "He would be taken to the ward where the patient was confined, a screen would be placed around the patient's bed, so that no one could see what was going on, and then with the assistance of the physician and the nurse, the desired retainer would be obtained. One lawyer, who had been admitted to the Bar only four years, stated that he had had over 3,000 of these negligence cases in this way.

Mr. Justice WASSERVOGEL, in his report, calls attention to the fact that the ambulance chaser is not alone in these improper practices. He states that the evidence "shows that casualty companies, transportation companies and other corporate defendants have engaged in practices equally reprehensible. Frequently, the insurance adjuster races with the ambulance chaser to the bedside of the injured person to obtain a release from him while he is overwrought and in pressing need of money." He further states that: "As already indicated, these methods have concentrated actions for personal injuries in the hands of comparatively few lawyers. Several lawyers have testified that they had as many as 750 to 1,000 such cases a year. The records disclose that

there are a number of attorneys who average more than 500 cases a year. Many of them have admitted that they had no intention of ever bringing the cases to trial, and that their efforts were directed solely towards effecting settlement. An examination of a large number of such settlements, when compared with the injuries sustained, convinces me that these attorneys work on the basis of small profit per case, but large volume, with the result that they have repeatedly negotiated settlements which are grossly inadequate."

Under such conditions it is not surprising to learn that "the Bar's effort to suppress ambulance chasing and ambulance chasers has attained the proportions of a national drive against this practice, which is not only an outrageous violation of legal ethics, but also a source of great injustice to the poor and ignorant victims of accident."

A Conveyancer's Diary.

The Meaning of "Securities."

Last week I dealt with the meaning of "money" in such expressions as "all my money" or "all the residue of my money" as used in a will and discussed the leading authorities on the subject. I now turn to the meaning of the word "securities." It will be seen presently that the courts many years ago laid down that the word "securities" in its proper and primary sense means money laid out upon the security of property, not money such as money lent on mortgage or secured by debentures, but invested in the stock or shares of a company.

In *Huddleston* v. *Gouldsbury*, (1847) 10 Beav. 547, the question arose whether canal shares were within the description "bonds or securities." There the expression occurred in an investment clause which provided that the testator's property might be "vested in the British or foreign funds or in bonds or securities of any description." Lord Langdale, M.R., in his judgment, said: "I am of opinion that a share in a canal company cannot be deemed property invested on security. A share in a canal company is property which may be bought and sold without reference to any sum given for or secured by it. It is not a security for money but the property itself that is bought or sold." The next important case is *Harris* v. *Harris*, (1861) 29 Beav. 107. The point there was whether a power to invest trust funds "upon the security of the funds of any company incorporated by Act of Parliament" warranted their investment in preference railway shares. Now, in its modern sense at any rate, railway preference shares would usually be spoken of as "securities," but Sir John Romilly, M.R., drew the distinction in these words: "It is not an investment upon the security of the funds of the railway company, as debentures would be, but it is in fact embarking the trust funds in the speculation of the railway." This view prevailed in later cases and especially in *Ogle* v. *Knipe*, (1869) L.R. 8 Eq. 434. That was a case, not of the construction of an investment clause, but of a gift in a will of "all my money and securities for money of every description." It was held that bank stock and canal shares did not pass under the gift. Sir W. M. James, V.-C., said: "It appears to me to be utterly impossible to hold that bank stock which is, after all, nothing but a share in the capital stock of a company incorporated by Act of Parliament, for the purpose of carrying on a banking business, is any more a security for money than a share in any other partnership whatever."

It would, I imagine, surprise most people in these days if by a simple gift of "all my securities" bank stock were not included. The rule, however, laid down in these cases still prevails, but in more recent times the courts have shown a tendency to seize upon slight context in a will to give the word "securities" a meaning more in accordance with that which it certainly bears in ordinary parlance and in business affairs. *Re Rayner*, [1904] 1 Ch. 176, is an illustration of this tendency. There a general broker declared by his will that "all moneys liable to be invested under this my will may be invested in such securities as my trustees in their absolute discretion shall think fit; and I authorise my trustees to continue or leave any moneys invested at my death in or upon the same securities." The court had to decide whether ordinary stock in the Midland Railway Company which belonged to the testator at his death and ordinary stock of the London and North Western Railway Company, which the trustees proposed to purchase, fell within the description "securities" as used by the testator. Farwell, J., held that they did not, but that "securities" must be interpreted in its "strict and primary" sense. The Court of Appeal reversed that decision. Vaughan Williams, L.J., referring to the passage in the will quoted above, said "I think that in this passage 'the same securities' obviously means 'the same investments,' and I think that the effect of using the words 'moneys invested' and the word 'securities' to cover the same subject-matter is not to narrow down or limit the natural sense of the words 'moneys invested,' but to extend what Farwell, J., considers to be the 'strict and primary' meaning of the word 'securities' . . . and in my judgment property in the shape of railway shares falls within the meaning both of the words 'moneys invested' and of the word 'securities.'" It appears, therefore, that although Vaughan Williams, L.J., based his judgment upon the context, he was willing to hold that investments in ordinary shares were included in the meaning of "securities." It is to be noted, however, that Romer, L.J., was not, apparently, prepared to go so far. He said: "In the absence of any context or admissible evidence from which it can be gathered that the word 'securities' has another meaning, I agree with Farwell, J., that it must be taken, in a will, to have the meaning stated by him." But he agreed that there was sufficient context to the contrary in that will to enable the court to adopt a wider construction. Stirling, L.J., agreed with Romer, L.J.

Then came *Re Gent and Eason's Contract*, [1905] 1 Ch. 386. That, again, arose upon an investment clause in a will, the language used being, so far as material, "in the purchase or upon mortgage of freehold or leasehold properties in England . . . or in or upon the preferential stocks" of certain railway companies "or in any other investment in or upon which trustees are authorised by law to invest trust funds with full power to vary and transpose such securities for others of the description hereinbefore authorised." Farwell, J., held, following *Re Rayner*, *ubi supra*, that the testator had used the word "securities" in its wider sense as a synonym for "investments." The learned judge said: "Railway preference stocks are not 'securities' in the strict sense, but he (the testator) treats throughout 'investment' and 'security' as interchangeable terms."

In *Singer* v. *Williams*, [1921] A.C. 41, the House of Lords had to consider the meaning of the word "securities" in Case 4 of Sched. D under s. 100 of the Income Tax Act, 1842, and held that "securities" had there its strict primary sense. Viscount Cave, C., at p. 49, said, after referring to the decisions in *Re Rayner*, *supra*, and *Re Gent and Eason's Contract*, *supra*, "But in the absence of any such aid to interpretation" (i.e., the context referred to in those cases) "I think it clear that the word 'securities' must be construed in the sense above defined" (i.e., in its strict sense) "and accordingly does not include shares or stock in a company." Perhaps that case is not of so much assistance as if it had been decided upon the construction of a will, but it is, of course, of the highest authority.

It seems consequently, from a consideration of the principal cases, that the word "securities" will still be construed as having its strict or primary sense, but that the courts will interpret it as having a wider meaning and being synonymous with "investments" where the context indicates (although only slightly) that the latter was the sense in which the word was used.

Landlord and Tenant Notebook.

Form of Notice of Distress.

An important judgment, dealing with the question of the form of notices of distress for rent was recently delivered by a divisional court in *Davies* v. *Property and Reversionary Investment Corporation Ltd.*, 73 Sol. J. 252.

In that case the notice was in the usual form, and stated that the goods and chattels would be sold, unless they were replevied within five days, or unless the rent and expenses of the distress were paid.

In the inventory, however, only a certain number of the goods which were in the sitting and bedrooms, were mentioned specifically, and after the entries in the inventory the notice continued in this form: "And all other goods *upon the premises* (unless specially exempt) sufficient to satisfy the amount of this distress and expenses."

The goods were subsequently sold, but the Divisional Court held that in so far as those goods were concerned, which were not specifically mentioned in the notice, and which were included in the general clause (referred to above) the sale was illegal, as the notice was not sufficient to satisfy the requirements of the Statute 2 Will. & Mary, Sess. 1, c. 5.

Now, the point in question arose in two previous reported cases, which, however, were decided as far back as the years 1850 and 1851 respectively, and in which, apparently, conflicting decisions were given.

In the earlier of these cases, viz., *Wakeman* v. *Lindsey and Others*, (1850) 14 Q.B. 625, the notice of distress stated that the broker had taken the goods mentioned in the inventory, and the inventory, so far as material, was in the following form:—

"Tap Room.

"One clock and weights, etc. etc.

"And any other goods and effects that may be found in and about the said premises, to pay the said rent and expenses of this distress."

It was held that the notice was good.

It is important to note, however, that it was assumed in the argument in this case, that the intention was to distrain *everything on the premises*, and that all the goods on the premises were in fact taken, and that it is on this ground that the notice might properly have been held to be valid.

Thus, Patteson, J., said in his judgment: "As to the notice: . . . But perhaps the fair interpretation may be, all that are there; and if, in fact, the broker has taken everything without exception, the practice may be very bad and loose, but I cannot say that it vitiates the sale . . . As in this case *all* were taken, I am not prepared to say that the notice as framed is bad. If only part had been taken, it might have been necessary to specify that part." But even where such a general notice might be good, the dangers attendant thereon were pointed out by Erle, J., who said: "The word 'all' does give a description, so far that, if all be more than is required, the landlord is in peril for having taken too much."

Wakeman v. *Lindsey* was considered in the later case of *Kerby* v. *Harding*, (1851) 6 Ex. 234. In that case the notice stated that the landlord had distrained the several goods, chattels and effects specified in the schedule.

The schedule specified certain goods, and then concluded with the words "And all other goods, chattels and effects on the said premises that may be required in order to satisfy the above rent, together with all the expenses."

It was held that the notice was too vague, to justify the sale of the goods of a stranger which happened to be on the premises, and which was not specifically mentioned in the schedule, and *Wakeman* v. *Lindsey* was distinguished on the ground that the notice in that case stated an intention to impound everything that was on the premises, and not merely such goods and chattels thereon as might be required in order to satisfy the rent and expenses.

On this point reference might usefully be made to Baron Parke's judgment: "Now it has been held," said the learned judge, "that the notice required by this statute must be a notice in writing . . . and it appears to us the statute not only requires the cause of taking to be mentioned, but also a notice to be given 'thereof,' that is of the distress taken, which must include everything taken. At common law, no notice at all is necessary, for it was only necessary for the landlord to go to the premises charged with rent to take the goods, to impound the goods, and to convey them to a public pound or private pound giving notice in the latter case of the place to which they were taken. This statute clearly requires some notice of the taking; and we think that according to the reasonable construction of the statute, the notice ought to inform the tenant or the person whose effects are taken by expressing what are the goods taken, and also what is the amount of rent in arrear. The general description 'any other goods, chattels and effects on the premises, or in or about the premises,' according to the decision of the Queen's Bench, is sufficient, but this notice does not impound all the goods on the premises, but only the goods, chattels and effects that may be required in order to satisfy the rent mentioned in it. This notice leaves it uncertain what goods are taken, and therefore we think that it is not sufficient, and that the subsequent sale of any of the articles not included in the inventory itself is an illegal sale, for which the defendants are responsible."

The principle to be deduced therefore from these cases is that a general notice will be good if it states an intention to seize everything found on the premises *absolutely*, and not merely such of the goods and chattels as may be found on the premises, sufficient to satisfy the distress. In the latter case, the goods and chattels must be specified nominatim.

Applying this principle to *Davies* v. *Property and Reversionary Investment Corporation Ltd*, it is clear that the notice, in so far as it was a general notice, was a bad notice, since there was no intention expressed therein to seize everything on the premises absolutely, so that, which of the goods on the premises were to be taken for the purpose of satisfying the distress, was left uncertain and indefinite.

Our County Court Letter.

AUCTIONEERS' RESPONSIBILITY FOR UNSOLD LOTS.

In the recent case of *Chapleo* v. *The Leyburn Auction Mart Company*, at Leyburn County Court, the plaintiff claimed the return of two sheep, or alternatively the sum of £6, their value. The plaintiff's case was that he had sent two fat sheep to the defendants' mart for sale, and was afterwards informed that the sheep had been sold, but that a week later, on visiting the mart, he ascertained that the defendants had no balance standing to his credit. He was subsequently shown two sheep in a field belonging to the defendants, and though one of the animals was his property, he declined to accept it. The contention on his behalf was that, as the defendants had accepted the sheep for sale, they were responsible as bailees. The case for the defendants was that the sheep were received at the mart, and had been entered in the ring for sale, but as neither the owner nor his representative was present at the time, the sheep were not sold but had been returned to their pen. The defendants had no knowledge of the ultimate disposal of the sheep, and reliance was placed upon the conditions of sale, which contained a stipulation that all sheep entered for sale remained in the responsibility of the vendor until sold, when the responsibility passed to the buyer. As the sheep in question had not been sold, it was contended that the plaintiff must bear the responsibility for their loss. His Honour Judge McCarthy upheld the latter contention, in view of the conditions of sale, and gave judgment for the defendants.

The existence of the above stipulation rendered it unnecessary to decide whether an auctioneer, prior to an actual

sale, is a bailee for reward or a gratuitous bailee. In *Coldman* v. *Hill*, [1919] 1 K.B. 443, the plaintiff brought an action in detinue and for negligence against the defendant as bailee for reward of two cows, which he had accepted for agistment but had failed to re-deliver. The defendant's stockman had reported that two men had been seen driving the cows away, but the defendant had failed to notify either the plaintiff or the police. The county court judge held that the defendant was obliged not only to use reasonable care in keeping the cows, but also to take reasonable steps to recover them, and judgment was therefore given for the plaintiff. The Divisional Court reversed this decision on the ground that, even if the defendant ought to have informed the police, there was no evidence that the neglect of this duty caused the loss of the cows, as it was pure guesswork as to whether the police could have recovered them. The Court of Appeal restored the judgment of the county court, on the ground that the onus was on the defendant to prove that any diligence on his part would have been unavailing to recover the cattle, and that it was not for the bailor to prove that such diligence would have retrieved the loss. Lord Justice Bankes pointed out that on the claim in detinue the fact of the cows being stolen was a complete defence, and that the onus thereupon shifted to the plaintiff to prove some act of negligence. The plaintiff had discharged that onus, and was therefore entitled to judgment.

Approval was expressed in the last-named case of the decision in *Bullen* v. *Swan Electric Engraving Co. Ltd.*, 23 T.L.R. 258, with reference to the responsibility of gratuitous bailees. The plaintiff was an author and publisher, and he claimed the return of some engraved plates, or £703 10s., their value, and damages for their detention. The defence was that after illustrations had been made from the plates, the latter were stored free of charge for future use, and that the defendants, as gratuitous bailees, were not liable to return the plates or to pay either their value or damages. Mr. Justice Walton held that the plates were stored for the mutual benefit and convenience of the parties, and that there was no evidence to show whether the plates were stolen or removed by mistake from the possession of the defendants. The latter were under an obligation to use as much care as a prudent man would use in keeping his own property, and as they had fulfilled this duty they were not liable in detinue. The Court of Appeal upheld this decision, as the defendants were under no duty to show how the loss happened in order to escape liability.

Practice Notes.

DEDUCTION OF PREDECESSORS' INCOME TAX FROM RENT.

The validity of the above was considered in the recent case of *Emblem* v. *Keogh* at Birmingham County Court, in which the plaintiff claimed £54 4s. 6d. as the balance of rent. The defendant contended that £50 of the amount had been paid on account of income tax on the premises, and that he was entitled to deduct that sum from the rent, but the plaintiff's case was that (1) the assessment related to a period during which a previous landlord and tenant had been interested in the premises, and that (2) the defendant had not been liable for the amount, and the fact of his having paid under a misapprehension did not entitle him to a deduction from his rent. His Honour Judge Ruegg, K.C., observed that the defendant should have appealed against the assessment, as the amount had been wrongly demanded, but the mistaken payment did not authorise a deduction of the whole amount from the rent. Judgment was accordingly given for the amount claimed, less £16 3s. 9d., the amount of tax properly due as between the parties. A contrary decision had been given in somewhat similar circumstances in *In re Hayman, Christy & Lilly, Ltd., No. 2*, [1917] 1 Ch. 545, where the receiver for the debenture-holders had agreed with the landlord to pay the same rent during his occupation as that reserved by the lease. The receiver afterwards paid the landlord's property tax for 1915-16, the year anterior to his appointment (during which no rent had been paid) and he deducted the amount from his first payment of rent in the financial year 1916-17. Mr. Justice Astbury held that (*a*) the deduction was lawful under the Income Tax Acts, 1842 and 1853, and that (*b*) the agreement did not preclude the deduction.

THE RIGHT TO SHOOT TRESPASSING DOGS.

(*Continued from* 72 Sol. J., *p.* 641.)

II.

A question as to the onus of proof may arise where the above is in issue, as in the recent case of *Davies* v. *Scott*, at Rhyl County Court. The plaintiff claimed £25 damages, being the value of a dog admittedly shot at the direction of the defendant, who was therefore called upon to discharge the onus of proof that the act was justified. A shepherd stated that 500 in-lamb ewes had been grazing in the Kinmel deer park, and on seeing them chased by two dogs, he had reported to the defendant, as head gamekeeper. The underkeeper had accordingly fired at and wounded one of the dogs, which he had followed into a wood and had there put it out of its misery. The defendant stated that he had told his man to kill one dog and so frighten the other, and he was much upset to hear that the plaintiff's dog had been killed. The learned deputy judge pointed out that a defendant was justified in killing a dog if he found it on his land worrying his sheep, but it was contended for the plaintiff that the dog was wilfully killed when it was in a wood after rabbits, right away from the sheep. The plaintiff's evidence was that his dog was twelve years old, and had never chased a sheep, and that two cartridges by its body in the wood indicated that it had been shot at that spot. His Honour Deputy Judge Glanville Morris accepted the evidence on behalf of the defendant, that the dog was shot whilst chasing a weak ewe, as a dog which had never chased sheep might suddenly take a fancy to doing so. It was the duty of those in charge of sheep to take lawful measures for their protection, and judgment was therefore given for the defendant with costs.

Correspondence.

Settled Land—Representation—Form of Oath.

Sir,—I am directed by the Senior Registrar to inform you that the following wording of the paragraph dealing with settled land in the oath to lead a grant of representation has now been adopted by the Probate Registrars:—

" . . . and that to the best of . . . knowledge, information and belief there was . . . land vested in the deceased immediately before h.. death which was settled previously thereto (and not by h.. will) and remains settled land; "

This form should in future be used, but the wording hitherto adopted will, for the present, be accepted.

C. T. A. Wilkinson,
Establishment Officer.

Principal Probate Registry,
Somerset House, London, W.C.2.
11th April, 1929.

ALLIANCE ASSURANCE COMPANY.

The directors of the Alliance Assurance Company Limited have resolved to declare, at the Annual General Court, to be held on the 15th May next, a dividend of 18s. per share (less income tax) out of the profits and accumulations of the company at the close of the year 1928.

An interim dividend of 8s. per share (less income tax) was paid in January last, and the balance of 10s. per share (less income tax) will be payable on and after the 5th July next.

POINTS IN PRACTICE.

Questions from Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to The Assistant Editor, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Donor and Donee—Separate Solicitors.

Q. 1613. In "The Law Practice and Usage in the Solicitors Profession," 1923 ed., p. 77, the opinion is expressed that "a solicitor places himself in a false position by acting for both donor and donee when the donor is a young person and the donee stands to the donor in a fiduciary relationship . . ." Does this opinion apply where the donor and donee are mother and daughter respectively, the mother being at an advanced age and in poor health and partly dependent upon the daughter for her maintenance? The transaction in view is a gift of household furniture.

A. The paragraph referred to is not merely an opinion of the Council of The Law Society, but is a digest of the judgment of Farwell, J., in *Powell* v. *Powell*, 1900, 1 Ch. 243. In the circumstances mentioned by our subscriber, separate representation seems very desirable, because the mother, by reason of her advanced age, ill-health and dependency on the daughter, may well, in making the proposed gift, be acting both contrary to her own interests and under pressure brought to bear upon her by the daughter. In our opinion the same solicitor should not act for both parties.

Underlessee—Liability for committing Breach of Covenant in Head Lease.

Q. 1614. If C takes from B an underlease for a purpose in breach of the covenants in the head lease from A, such underlease containing provisions in the event of A enforcing the head lease covenants against B, what risk would C run in the event of such an action being taken by A against B and being awarded damages and costs?

A. C, as underlessee, is not liable in an action by A for breach of an affirmative covenant in the lease to B, but A may proceed directly against him for an injunction to restrain breach of a negative covenant in such lease (see *Wilson* v. *Hart*, L.R. 1 Ch. 463, a case of a covenant by a freehold reversioner but equally applicable where the reversioner is a leaseholder). A might also, after the statutory notice, take proceedings to forfeit the lease to B, which, of course, would put an end to the underlease. If C covenants to indemnify B, he is liable to pay damages awarded against B and B's costs defending an action (*Hornby* v. *Cardwell*, 8 Q.B.D. 329).

Supplemental A. It should perhaps have been pointed out that an intending sub-lessee is entitled to call for the title to the *immediate leasehold* reversion, i.e., to his lessor's own lease, and is therefore fixed with notice of any restrictive covenant whether he inspected the leases or not. Were he not so entitled notice would not be imputed to him (L.P.A., s. 44 (5), overruling the law laid down in *Patman* v. *Harland*, 1881, 17 C.D. 353, in which the case of *Wilson* v. *Hart* was considered).

Settled Land—Devise to permit Wife to have use of House—Wife not desiring to continue to reside there—Title.

Q. 1615. A, who died in 1928, gave to B, C and D, his executors and trustees, all his real and personal estate upon trust to permit B (his wife) during her life, should she so desire, to have the free and uncontrolled use and enjoyment of his freehold house without impeachment of waste for a home for herself and family, the trustees not to be bound to look after the house or be answerable for any loss, etc., and on the death of his wife the house to be sold and the proceeds to fall into the residue of his estate [here follows the usual trust for sale and conversion], the income of which he gave to B for life with remainder to his children equally. A does not desire to reside in the house and it is intended to sell the same. On the facts (*a*) Is there an immediate binding trust for sale, or is B tenant for life under the S.L.A., and must sell as such?

A. It is assumed the house is the one in which the testator and his wife were residing at his death and that she in fact has remained there but does not desire to continue residence. On these facts it is considered that assent should be given to the vesting of the property in B as tenant for life, and that she should sell as such. If, however, B has never resided there or has actually vacated the house, there seems no reason why, with the object of avoiding a multiplicity of documents, the assent should not be given direct to the trustees for sale, a condition being inserted in the sale conditions that the purchaser should accept a declaration from B in the conveyance that she had disclaimed the devise for her benefit as conclusive evidence that she had never become entitled as tenant for life. The case of *In re Adelon Oakshot* v. *Hawkins* Sol. J., 1st December, 1928, p. 810, may be usefully referred to.

Highway—Extent of—Ownership of Ditch and Hedge Bank—Laying of Electric Cables in Bank—Necessity for Wayleave.

Q. 1616. A public highway within the area of the local urban district is bounded on each side by a hedge separating it from land in private ownership. There is an earth bank upon which there is a "quick" fence (the hedge referred to), and this bank extends for some 400 or 500 yards along the boundary of the land on each side of the highway. In this bank the local electric supply company have fixed a post for carrying their overhead wires, without first obtaining the consent of the owner of the land, who claims to be the owner of the hedge bank and ditch. Upon the attention of the electric light company being drawn to the alleged infringement and a request being made to them to pay an acknowledgment, they say that the post was erected and placed in the bank at the request or with the consent of the local urban district council. A search has been made for authority to show that the local council (as the highway authority) have jurisdiction over this bank and hedge, but I have not been able to find anything in any authorities to support it. The position with regard to the highway at the point in question is that this highway (which is maintained and repaired by the Council) is the continuation of a street leading out of the town, upon both sides of which there are houses erected, but there are no houses erected on or near the point in question. The highway at this point leads out into the country, and there are no houses at or beyond such point within the area of the urban district. The land, as a matter of fact, is situated close to the boundary of the area of the urban district. I shall be glad to have your opinion upon whether the urban district council have control over the bank and hedge in question and how it is vested in them (if at all). The hedge and bank is the boundary of my client's land, and is repaired by her, and it appears to me that she is the owner thereof and entitled to call upon the electric company to remove the post erected by them, if they do not agree to give a written acknowledgment for the easement taken, the highway extending only to the water table on each side thereof.

A. Highway hedges and the banks on which they stand are not automatically vested in urban authorities by s. 149 of the Public Health Act, 1875, unless they were made by the highway authority, a very unusual thing. The council therefore

probably had no power to consent to the laying of these electric cables in the hedge banks, and the company should have acquired from the owner of the adjoining land a wayleave for the purpose under s. 22 of the Electricity (Supply) Act, 1919 (see also s. 11 of the Electricity (Supply) Act, 1922). As to the presumption that a ditch and hedge belong to the owner of the land adjoining that upon which the hedge stands: see "Hunt on Boundaries," 1912 Ed., at pp. 94, 95 and the cases there cited.

Reviews.

The Practice of the Divorce Division. By EDGAR A. PHILLIPS, LL.B., of the Divorce Registry. The Solicitors' Law Stationery Society, Ltd., London, Liverpool and Glasgow. 15s. net.

Here we have, set out in accurate yet simple language so that he who runs can read, the whole practice of the Divorce Division of the High Court.

Some solicitors' managing clerks by dint of long application and experience may know already most of what is contained in this book, but it will be of great usefulness to all other persons practising the law, its low price of fifteen shillings not being the least thing to recommend it.

The scheme of the book is excellent. It begins with a short chapter briefly describing the jurisdiction and grounds of relief. Then follow chapters on The Petition, Service, Summonses, and so on, a chapter being devoted to each main stage in the prosecution of a suit and also to the various collateral forms of relief. Enforcement of orders, appeals from justices and declarations of legitimacy are treated in detail likewise.

As might be expected, bearing in mind the source from which the work emanates, full place and prominence is given to Presidents' and Registrars' Directions, those subtle instruments effecting reformations in the practice, which in the past have so frequently escaped the ken of the practitioner.

In the last two years there have been many decisions operating minor changes in the practice or resolving questions hitherto in doubt, and they have also seen, initiated by the Court, a drastic campaign against the abuses of so-called "hotel cases."

All this new subject matter the practitioner will find commented on and referenced by the author. Evidence, "hotel" and otherwise, is amply discussed in the chapter headed "At Trial," and there are illuminating sub-articles on costs. So much for the main text.

The book contains appendices of forms and precedents of bills of costs. The forms are comprehensive in range and very clearly set out with notes and references, providing an exact antithesis to that book of precedents whose learned author, on being questioned by his pupil as to the ambiguity of one of the forms, replied that it was not well to have it too clear, or else he would never be consulted.

Books Received.

The Legend of "The Francs-Tireurs" of Dinant. A Reply to the Report of Dr. Meurer, Professor at the University of Würzburg. By DOM ROBERT NIEUWLAND, Benedictine of the Abbey of Maredsous, and M. MAURICE TSCHOFFEN, Crown Prosecutor at Dinant. Translated by E. LOUISA THOMPSON. Crown 8vo. pp. 92. 1929. J. Duculot, Gembloux, Belgium.

International Survey of Legal Decisions on Labour Law. 1927. Medium 8vo. pp. (with Index) 335. International Labour Office, Geneva. 8s. net.

Ministry of Health. General Circular on the Local Government Act, 1929. H.M. Stationery Office. 3d. net.

Notes of Cases.

Court of Appeal.

Lovibond (John) and Sons Limited *v.* Vincent.

Scrutton, Greer and Sankey, L.JJ. 25th March.

LANDLORD AND TENANT—EMERGENCY RESTRICTIONS—DWELLING-HOUSE—HOTEL—RECOVERY OF POSSESSION—STATUTORY TENANT—DEATH—STATUTORY TENANCY A PERSONAL RIGHT—NOT AN INTEREST CAPABLE OF ASSIGNMENT BY WILL—DAUGHTER LIVING WITH STATUTORY TENANT AT TIME OF HER DEATH.

Appeal from a judgment of Mackinnon, J., at Taunton Assizes.

By an agreement, dated 2nd June, 1913, made between a Mrs. Louisa Vincent and a Mr. Walter Baxter, Mrs. Louisa Vincent was tenant of the George Hotel, Middle-street, Yeovil, at a rent of £35 10s. per annum. On 12th March, 1920, the executors of Mr. Baxter gave notice to Mrs. Vincent to quit and deliver up possession on 25th March, 1921. But notwithstanding that notice, Mrs. Vincent remained in possession as statutory tenant, until her death on 8th August, 1928. Her daughter, Miss Elizabeth Ann Vincent, the defendant, was living with her at the George Hotel before and up to the time of her death. By her will, Mrs. Vincent made her daughter (the defendant) her executrix and sole beneficiary. Probate of that will was granted to Miss Vincent in September, 1928. The defendant remained in possession of the George Hotel on the death of her mother. The plaintiffs, who were the assignees in title of Mr. Walter Baxter, the landlord under the agreement of 2nd June, 1913, issued a writ against the defendant, claiming to recover possession of the George Hotel and mesne profits. Mackinnon, J., gave judgment for plaintiffs for possession of the hotel, with costs and the sum of £14 15s. mesne profits. The defendant appealed. The court dismissed the appeal. The question to be considered was, what could a statutory tenant assign by will? Could Mrs. Vincent assign her interest in the hotel? The court was bound by the decisions in *Keeves* v. *Dean,* (1924) 68 SOL. J. 321; (1924) 1 K.B. 685, and *Roe* v. *Russell,* (1928) 2 K.B. 117, to hold that, on the language of the Act, Mrs. Vincent had no estate or interest as a tenant of which her daughter was entitled to retain possession. She had no right to assign during her life and she was equally prevented from doing so at her death. Her right as a statutory tenant was a purely personal one, and she could not leave that right by will. The plaintiffs were entitled to the order for possession. Appeal dismissed.

COUNSEL: *Rayner Goddard,* K.C., and *L. R. Dunne* for the appellant; *Wilshere* for the respondents.

SOLICITORS: *Langlois, Harding & Co.* for *Mayo & Sons,* Yeovil; *Gregory, Rowcliffe & Co.,* for *Watts, Moore and Bradford,* Yeovil.

[Reported by T. W. MORGAN, Esq., Barrister-at-Law.]

High Court—King's Bench Division.

Davies *v.* Property and Reversionery Investment Corporation, Ltd.

Talbot and Humphreys, JJ. 10th April.

LANDLORD AND TENANT—DISTRESS FOR RENT—DISTRAINED GOODS INSUFFICIENTLY DESCRIBED—SALE ILLEGAL—2 William and Mary (Sess. 1, c. 5), s. 2.

Appeal from the decision of an Official Referee.

The plaintiff, the tenant of a flat in Bernard Mansions, Bloomsbury, belonging to the defendants, fell into arrears with his rent, and the defendants levied a distress by a certificated bailiff on the premises, and a notice of distress purporting to have been made under the statute 2 Will. and Mary, Sess. 1, c. 5, was served on the plaintiff. The inventory to the notice of the goods distrained for rent

specified certain goods and then continued: "And all other goods upon the premises (unless specially exempt) sufficient to satisfy the amount of this distress and expenses." Under this distress various goods of the plaintiff were sold by the defendants on the 20th May, and before the Official Referee the plaintiff claimed that the sale of goods which were not actually specified by name in the notice was illegal for want of sufficient notice satisfying the requirements of the statute of William and Mary. The Official Referee found in favour of the plaintiff and the defendants now appealed.

TALBOT, J., referred to the two authorities, *Wademan* v. *Lindsey*, (1850) 14 Q.B. 625, and *Kerby* v. *Harding*, (1851) 6 Exch. 234. The words of the inventory in *Kerby's Case* specified certain articles and then continued: "and all other goods, chattels and effects on the said premises that may be required in order to satisfy the above rent, together with all expenses." The sale of such unspecified goods in that case was held to be illegal, said his lordship, and that case was indistinguishable from the present case. The decision of the Official Referee was right and the appeal was dismissed, with costs.

HUMPHREYS, J., delivered judgment to the same effect.

COUNSEL: *Eddy*, for the appellants; *Derbyshire*, K.C., and *Fox-Andrews*, for the respondent.

SOLICITORS: *Hicks, Arnold & Bender; Warren & Warren.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Howgate *v.* Ralph.

Lord Hewart, C.J., Avory and Swift, JJ. 11th April.

GAMING—LOTTERY—ADVERTISING SCHEME—MONEY BONUS GIVEN UNDER CERTAIN CONDITIONS—LOTTERIES ACT, 1823.

Appeal from a decision of the Hull stipendiary magistrate. Janet Watt Ralph, trading as Smith & Co., tea dealers, of Hull, in order to induce persons to become regular customers, introduced a scheme to advertise their tea, under which cash gifts of £3 and £6 were distributed among their customers according to whether they bought one or two packets of tea regularly each week. Each customer's name was entered in rotation in the order received in the company's ledgers, and the gifts were paid out accordingly. The recipient of the bonus each week was the customer whose name was on the list next after that of the last person to receive a bonus, provided that the former customer was still buying the tea every week. Those who ceased to buy tea weekly were struck off the list. Ralph was charged at Hull with publishing a scheme for the sale of chances in a lottery not authorised by Act of Parliament, contrary to s. 41 of the Lotteries Act, 1823. The stipendiary magistrate held that the scheme did not constitute a lottery, and he dismissed the information. The police appealed.

Lord HEWART, C.J., giving judgment, said that it was obvious that uncertainty must exist with regard to the time when, if ever, a customer might receive his bonus. It was immaterial that the amount of the prize was defined. There were no materials to justify the magistrate in holding that the scheme was not one for the sale of chances in a lottery, and the case must be remitted to him with a direction to convict.

COUNSEL: *Roland Oliver*, K.C., and *Percival Clarke*, for the appellant; *R. F. Burnand*, for the respondent.

SOLICITORS: *Michael Abrahams, Sons & Co.*, agents for *Payne & Payne*, Hull; *Basil K. Barton*, Hull.

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

A UNIVERSAL APPEAL.

TO LAWYERS: FOR A POSTCARD OR A GUINEA FOR A MODEL FORM OF BEQUEST TO THE HOSPITAL FOR EPILEPSY AND PARALYSIS, MAIDA VALE, W.9.

Societies.

Association of County Court Registrars.

ANNUAL MEETING.

The seventy-second annual general meeting of the Association of County Court Registrars was held at The Law Society's Hall, on Friday, the 12th inst, the chair being taken by Mr. Arthur O. Jennings, M.B.E. (President Brighton and Lewes.) Those present included Mr. F. F. Smith (Rochester, Vice-President), Mr. F. P. Charles (Swansea), Mr. C. E. Lamb (Kettering), Mr. G. Shilton (West London), Mr. H. P. Stanes (Hanley, Stoke-on-Trent, Stone and Leek) (members of the council), Mr. J. Hall Brooks (Hyde), Mr. T. A. Bros (Southwark), Mr. A. H. Canham (Sudbury) Mr. Wilfred Dell (Mayor's and City of London Court), Mr. W. J. W. Dickinson (Bristol), Mr. F. G. Glanfield, LL.B. (Birmingham), Mr. Gilbert Hicks (Northampton, Towcester, Daventry and Wellingborough), Mr. W. J. Joseph (Great Yarmouth), Mr. A. J. Lamb (Southend), Mr. Algernon P. Sewell (Ashford) Mr. E. E. Tweed (Hastings), Mr. Howard Winnett (Gravesend, and Mr. H. H. Payne (Portsmouth, hon. secretary and treasurer).

The report stated that the association had a membership of 225, the diminution in number from the previous years being due to the amalgamation of courts. The Administration of Justice Act, 1928, though mainly concerned with the alterations in the position and qualification of district probate registrars and in the practice of the Supreme Court, contained one or two provisions of importance to county associations. Section 16 enabled the courts to make orders under the Guardianship of Infants Acts on the application of the father, as well as the mother. Section 17, by providing for goods taken in execution "being safeguarded in such manner as the high bailiff directs" might be said to authorise "valid possession." In the Companies Act, 1928, perhaps the provisions of most importance to the county courts was that contained in s. 56, depriving county courts of exclusive jurisdiction to wind up companies where the paid-up share capital did not exceed £10,000, and gives concurrent jurisdiction in these cases to the High Court. If the effect of this provision was to diminish greatly the number of companies wound up in the county courts, few registrars would regret it, though it might be questioned whether the public policy which required the investing administration of the affairs of a bankrupt to be carried out locally was not equally applicable to the winding up of companies. The Expiring Laws Continuance Act continued the operation of the Increase of Rent, &c. Acts for another year. It was to be noted that the subject would, within that time, receive the attention of the Government. So far, at any rate, as the provisions affected mortgagees, they were probably now purely mischievous. The Supreme Court Rules made under the Landlord and Tenant Act, 1927, direct that proceedings which, under that Act, might be commenced in the High Court should be commenced by originating summons, on the hearing of which the judge might either dispose of the matter himself or refer it to one of the panels of referees. If the proceedings came before the High Court by transfer from the county court there must be a summons by direction, in which the proceedings were similar. There was no provision that such proceedings might be commenced in a district registry, and, having regard to the definition of originating summonses in Ord. 71, r. 1A, it appeared that Ord. 54, r. 4B, applied, and that they could not be so commenced. "Master," as used in these rules, was to include, 'district registrar," but the only powers given by those rules to a master were inconsistent with the actual transfer from a county court, the power to deal with the proceedings at all subsequent stages being reserved for the judge. It was understood that no rules would be issued at present on the subject of vacant possession, but that this matter would be dealt with by directions issued by the department. The matter was receiving the attention of the committee.

The President, in moving the adoption of the report, said that the members had received from the department a circular recommending that valid possession should be the practice wherever it was possible. The committee had been in correspondence with the department with regard to the responsibility of the high bailiff for the loss of goods, and they had been given to understand that the high bailiff would be indemnified by the department in these circumstances. It was clear that it would be altogether unjust that high bailiffs should be allowed to suffer from carrying out the instructions of the department. The amalgamation of the courts was seriously affecting the association, as it reduced the number of members, and consequently the income from subscriptions. There was no telling how far it was to extend, and the

committee would be glad of suggestions as to what course they should take to meet the difficulty.

Mr. Dickinson suggested that the annual subscription be raised rather than that the "practice notes," which were issued yearly and had proved of very great value to the members, should be curtailed. He felt sure that the registrars of the larger counties, who at present paid £1 11s. 6d. annually, would not object to the amount being increased to £2 2s., and those of the smaller courts who paid a lower subscription having it raised in proportion.

The report was unanimously adopted.

Mr. F. F. Smith (Rochester), and Mr. F. W. Cooke (Norwich) were elected vice-presidents, Mr. F. P. Charles (Swansea) and Mr. Alleyn Brown (Croydon) were elected to the committee, and Mr. Wilfred Dell (Mayor's and City of London Court) was elected an extraordinary member to represent the metropolitan courts. Mr. A. O. Jennings, M.B.E. (Brighton), was re-elected president, and Mr. H. H. Payne (Portsmouth) hon. secretary and treasurer.

In Parliament.

House of Commons.

Bills Presented.

AGRICULTURAL RATES BILL.

"To grant complete exemption of rates during the current half-year in the case of agricultural hereditaments in England to which the Rating and Valuation (Apportionment) Act, 1928, applies; and for purposes in connection therewith," presented by Mr. Chamberlain; supported by Mr. Chancellor of the Exchequer, Mr. Guinness, and Sir Kingsley Wood.

15th April.

Questions to Ministers.

SMALL HOLDINGS.

Sir H. Brittain asked the Minister of Agriculture whether he has any statistics to show the existence of an unsatisfied demand for small holdings; and, if so, what steps are being taken by the responsible authorities to meet it?

The Minister of Agriculture (Mr. Guinness): The number of unsatisfied applicants for small holdings and cottage holdings on the lists of county and county borough councils in England and Wales on 31st December, 1928, was approximately 5,500. Powers have been conferred on councils by the Small Holdings and Allotments Act, 1926, to enable them to provide further holdings, with the aid of contributions from the State in cases where an annual loss is expected to result. The circumstances are not at present altogether favourable to any great activity; nevertheless, schemes have been approved for the provision of upwards of 300 new holdings, and in addition many applicants are being settled as vacancies occur on councils' existing estates, which comprise about 28,000 holdings. Advances have also been made to about 100 applicants to enable them to purchase holdings from private owners.

15th April.

HOUSING (SLUM CLEARANCE).

Captain Garro-Jones asked the Minister of Health when he intends to announce his promised plans for slum clearance?

The Parliamentary Secretary to the Ministry of Health (Sir Kingsley Wood): The Government hope to be able to lay proposals before the House next Session.

16th April.

NURSING HOMES.

Sir R. Thomas asked the Minister of Health the number of private nursing homes in London, in the provinces, and in Wales, respectively; what are the regulations for the inspection and approval of these institutions by the local health authority prior to the admission of patients and subsequently; and how many inspections were carried out in each of the three groups mentioned above during the last twelve months to any convenient recent date?

The Parliamentary Secretary to the Ministry of Health (Sir Kingsley Wood): The Nursing Homes Registration Act, 1927, come into operation on the 1st July, 1928, Medical officers of health have been asked to include statistics of homes registered under the Act in their annual reports for 1928, but these reports are not yet available. Premises within the scope of the Act are subject to the provisions of the Act and of bye-laws made under it by local supervising authorities. These authorities are empowered to inspect nursing homes under s. 5 of the Act, but my right hon. Friend has no detailed information as to their exercise of this power.

17th April.

Legal Notes and News.

Honours and Appointments.

Mr. Fred. G. Normanton, solicitor, Assistant Town Clerk of Workington, has been appointed Town Clerk of Berwick. Mr. Normanton was admitted in 1923.

Mr. Francis K. Archer, K.C., has been appointed a Bencher of Lincoln's Inn. Mr. Archer was called in 1912 and took silk in 1923.

LOCAL GOVERNMENT COMMISSION.

The Royal Commission on Local Government, of which Lord Onslow is chairman, met on Thursday and Friday last in Committee Room No. 2, House of Lords. On Thursday evidence was given by representatives of the Association of Municipal Corporations and the Rural District Councils Association; and on Friday by representatives of the Urban District Councils Association, the Institute of Municipal Treasurers and Accountants, and the Association of Directors and Secretaries for Education.

AN IMPORTANT POINT IN THE LAW OF LIBEL.

An important judgment was, says *The Times*, delivered on the 4th inst., by two judges of the Cape Supreme Court. The editor of the *Cape Times* sued *Die Burger* (the organ of the Cape Nationalists) for libel contained in an article alleging that a speech made by General Hertzog had been falsified in the *Cape Times* office by the insertion of the words "soulless Afrikaners," applying to the Dutch members of the South African Party. The editor of the *Cape Times* alleged that this was a libel on himself as the person solely responsible. The defence was that the editor was not named, and that the article was inapplicable to him.

The court found that a libel on a newspaper is a libel on the responsible editor, and gave judgment for the editor, with £100 damages and costs. The decision is an important precedent, since never before in South Africa or, it is believed, elsewhere, has it been decided that a libel on a newspaper is a libel on the responsible editor. It will check the tendency of politicians to allege that reports of speeches are "faked" in newspaper offices, which has been very prevalent here. The *Cape Times* announces that the damages awarded will be presented to the benevolent fund of the South African Society of Journalists.

AUSTRALIAN MUTUAL PROVIDENT SOCIETY.

The manager for the United Kingdom advises having received a cable from his head office in Sydney giving certain brief particulars of the annual report as at 31st December, 1928, from which it appears that the effective net interest rate earned during the twelve months was £5 12s. 3d. per cent., while expenses absorbed 12·13 per cent. of the total premiums, excluding annuity single premiums, that a further sum of £64,883 has been written off office buildings and other securities, and that after making the usual stringent net premium valuation the sum of £3,005,538 is available for division among the participating policy-holders in the ordinary department, which will provide reversionary bonuses of approximately £5,240,000.

Allowing for £29,080 paid during the year as interim bonuses, the total sum being divided among the participating policy-holders, £3,034,618, represents 58·1 per cent. of the participating premiums received during the year, compared with last year's percentage of 57·9 per cent.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

	Emergency Rota.	Appeal Court No. 1.	Mr. Justice Eve.	Mr. Justice Romer.
Monday, Apl. 22	Hicks Beach	Ritchie	Blaker	Jolly
Tuesday .. 23	Blaker	Bloxam	*Jolly	Ritchie
Wednesday 24	More	Jolly	*Ritchie	Blaker
Thursday.. 25	Ritchie	Hicks Beach	*Blaker	Jolly
Friday 26	Bloxam	Blaker	*Jolly	Ritchie
Saturday .. 27	Jolly	More	Ritchie	Blaker

	Mr. Justice Maugham.	Mr. Justice Astbury.	Mr. Justice Clauson.	Mr. Justice Luxmoore.
Monday, Apl. 22	Mr. Ritchie	Mr. Bloxam	Mr.*Hicks Beach	Mr. More
Tuesday .. 23	*Blaker	*More	Bloxam	Hicks Beach
Wednesday 24	Jolly	*Hicks Beach	*More	Bloxam
Thursday.. 25	*Ritchie	*Bloxam	Hicks Beach	More
Friday 26	Blaker	More	*Bloxam	Hicks Beach
Saturday .. 27	Jolly	Hicks Beach	More	Bloxam

* The Registrar will be in Chambers on these days, and also on the days when the Courts are not sitting.

COMPANIES (WINDING UT) and CHANCERY DIVISION.

Petitions (to wind up).

(*Continued from page* 239).

Rosen (Silks) ld (petn of M Levy, trading as J M Levy & Co)
Regency Printers ld (petn of E W Daniels, trading as Daniels Bros)
W H Brown (Leatherhead) ld (petn of Ellis, Partridge & Co (London) ld)
County Garage (Essex) ld (petn of Glico Petroleum ld)
Zone Wireless Co ld (petn of Marconi's Wireless Telegraph Co ld)
R I and Varley ld (petn of Oliver Pell Control ld & anr)
Brocklebank and Richards ld (petn of F R Groves)
Ivan Pedersen ld (petn of J W Mitchell ld)
Birchgrove Structural Co ld (petn of Mellowes & Co ld)
H E Djingheuz & Co ld (petn of H Gager (London) ld)
Lucresta ld (petn of Textilwerk Genossenschaft mit beschraenkter Haftung)

Chancery Petitions.

Paul Ruinart (England) ld & reduced (to confirm reduction of capital)
Wilcox Jozeau & Co (Foreign Chemists) ld & reduced (same)
Grain Union ld & reduced (same)
H Clarkson & Co ld & reduced (same)
Edward England ld & reduced (same)
Gilchrist Walker & Co ld & reduced (same)
Guatraché Land Co ld & reduced (same)
Scarab ld & reduced (same)
Midland Marts ld & reduced (same)
Sentinel Waggon Works ld & reduced (same)
Riam Estate ld & reduced (same)
British & Colonial Zoelly Turbine Syndicate ld and reduced (same)
North Wales Power Co ld & reduced (same)
John Lee Walker & Sons ld & reduced (same)
Ankola Tea & Rubber Co ld & reduced (same)
F H Lloyd & Co ld (to sanction scheme of arrangement)
Leather Cloth Co ld (to confirm alteration of objects)
Atlas Light & Power Co ld (same)
Continental Union Gas Co ld (same)
E W Rudd ld (to confirm reorganisation of capital)
Petroleum Revenues Co ld & reduced (to confirm reduction & reorganisation of capital)

Companies (Winding up).

Motions.

John Dawson & Co (Newcastle-on-Tyne) ld (s.o. generally by consent)
S Jacobs & Co ld (ordered on March 15 1921 to s.o. generally)
H C Motor Co ld (ordered on July 5 1921 to s.o. generally)
R Maurice & Co ld (ordered on April 5 1927 to s.o. generally)

Chancery Division.

Stanwell Trust (1928) ld

Adjourned Summonses.

Companies (Winding up).

Vanden Plas (England) ld (with witnesses—parties to apply to fix day for hearing)
Fairbanks Gold Mining Co ld (ordered on July 26 1921 to s.o. generally)
Blisland (Cornwall) China Clay Co ld (ordered on Dec 16 1921 to s.o. generally)
Atkey (London) ld (ordered on Jan 22 1924 to s.o. generally)
Direct Fish Supplies ld (ordered on Feb. 3 1925 to s.o. generally)
Technological Institute of Great Britain ld
London Theatres of Varieties ld
Wicklow ld
Sheena Bros & Co ld
Same
National Benefit Assurance Co ld
Agricultural Wholesale Society ld
Roberts & Cooper ld
Cecil Hodges & Co ld
Dominion Tar & Chemical Co ld

CHANCERY DIVISION.

French South African Development Co ld Partridge v French South African Development Co ld (ordered on April 2, 1914, to s.o. generally pending trial of action in King's Bench Division)
Economic Building Corpn ld (ordered on July 3, 1923 to s.o. generally)
Economic Building Corpn ld (ordered on July 3, 1923 to s.o. generally)

GROUP II. In Causes and Matters assigned to Mr. Justice ASTBURY, Mr. Justice CLAUSON and Mr. Justice LUXMOORE.

Before Mr. Justice ASTBURY.

Witness List. Part II.

Re Macdonald Moore v Lindsay (s.o. until after return of Commission)
Nicholson v Wigton U D C
Swallow v Sherwood Colliery Co ld (not before Trinity)
Rondo Co ld v Gramophone Co ld
The Coca-Cola Co v Duckworth & Co (not before Michaelmas)
Re Trade Marks Acts, 1905 to 1919 Re Coca Cola Company's Trade Mark (not before Michaelmas)
Re Same Re Trade Mark No. 427,817 (not before Michaelmas)
Clark v Barnes
Re Rowlands Rowlands v Rowlands
Attorney-General v Driscoll (s.o. for Attorney-General)
Jeyes' Sanitary Compounds Co ld v Philadelphus Jeyes & Co ld
Trustee of J Fuller a Bankrupt v Wilcox & Smart (s.o. for discovery)
Planter's Stores & Agency Co ld v Fleming Birkby & Goodall ld (not before April 29)
The Merchant Seamen's War Memorial Society (Incorporated) v Cotter (not before June 17)
Societe Anoyme Servo-Frein Dewandre v Citroen Cars ld (fixed for April 15)
English v English
Nixon v Attorney-General
Kelly's Directories ld v The Association of Dominion & British Trades ld
Kerman v The Anglo-French Greyhound Association ld
Bourgeois v Wallsend Slipway & Engineering Co ld

Before Mr. Justice CLAUSON.

For Judgment.

Adjourned Summons.

Re The Burial Act 1853 Preston Corpn v Pyke

For Hearing.

Witness List.—Part I.

Actions, the trial of which cannot reasonably be expected to exceed 10 *hours.*

Re Marks Marks v Fisher
Ibotson v The Bourne Gravel & Concrete Co ld
Re Morley Morley v Morley
Re Parsons Wright v Parsons
Perress v The National Provincial Bank ld
Harry v Midland Bank ld
Mann v Whiteman
Re Carver's Will Trusts Carver v Carver
Hay Hill Syndicate ld v Castiglioni
Davison v Madgwick
Hopkins v Electramonic Co ld
Hobday v Geering
Landon v Motchaloff
Elmore v Smith
Durrant v Port of London Authority

Before Mr. Justice LUXMOORE.

Assigned Adjourned Summonses and Petitions.

Re Maschinenfabrik Augsbury-Numberg AG Patent & Re Patents & Designs Acts, 1907 to 1919 (to fix a day)
Re The British Thomson-Houston Co ld's Patent and Re Patents & Designs Acts, 1907 to 1928 (to fix a day)
Re Smith's Patent & Re Patents & Designs Acts, 1907 to 1928 (to fix a day)
Re Scott's Patent & Re Patents & Designs Acts, 1907 to 1928 (fixed for April 17)
Re Congdon's Patent & Re Patents & Designs Acts, 1907 to 1928 (fixed for April 17)
Re J Stone & Co ld's Patent & Re Patent & Designs Acts, 1907 to 1928 (fixed for April 17)
Re The Brownie Wireless Co ld & Re Patent & Re Patents & Designs Acts, 1907 to 1928 (fixed for April 24)
Re Loewe Radio Co ld & Re Patents & Designs Acts, 1907 to 1928 (fixed for April 24)

Retained Witness Action.

Lamberton v Thorpe (pt hd)

Adjourned Summonses.

Re Gordon Settlement Gordon v Gordon (s.o.)
Re Howe White v Bracegirdle (pt hd to July 17)
Re Combe Salaman v Combe (not before April 22)
Re Press Moss v Press (pt hd to July 3)
Re Arbitration Act Barclay v Meyler
Re Same Same v Same
Re S Jacobs ld Kempson v British & Allied Investments Corpn ld (to be mentioned April 9)
Re Bund Cruickshank v Willis
Re Unwin Unwin v Unwin
Re Mackenzie Rawlins v Burnett (to be heard with further consideration)
Re Mechanics' Institute Ellaway v Portal (restored)
Re Evans Evans v Hughes
Re Segansky's Contract & Re Law of Property Act
Re Conquest Royal Exchange Assce v Conquest
Re Le Grice Le Grice v Le Grice
Re Tuck's Settlement Public Trustee v Tuck
Re Sumner's Settlement Sumner v Public Trustee
Re Browne Byard v Browne
Re Woolgar Westminster Bank ld v Riley
Re Price Price v Price
Re Cambrian Collieries ld Branch Nominees ld v The Company (not before May 1)
Re Robinson Robinson v Robinson
Re Ives Oliver v Fuller
Re Fairweather Public Trustee v Fairweather

EASTER SITTINGS, 1929.

Motions in Bankruptcy.

Re Barley, Deed of Arrangement. Ex pte R Barham v W H Cook the Trustee
Re Cormick Ex pte The Official Receiver v J Cornick (widow)

CROWN PAPER.

For Argument.

Forster v Shipley
Mumby v Volp
Howgate v Ralph
The King v Thomas
The King v Williams
The King v Joseph
Kenchington v Ragan
The King v Minister of Health
Patterson v Robinson & ors
The King v Mayor &c. of the Metropolitan Borough of Lewisham
Dorman, Long & Co ld v Assessment Committee for Durham & Easington
Same v Assessment Committee for Hartlepool & Sedgefield
Bolckow, Vaughan & Co ld v Assessment Committee for Hartlepool and Sedgefield
Same v Assessment Committee for No. 1 or S.W. Assessment Area for the County of Durham
Owen v Lewis
De Reyes v Phillips
Kirkley v Minty
Murton v Aldis
Lockwood v Black
Brooks v Brooks
Howe v Dawson
Dudley & District Benefit Building Soc v Gordon
Plumb & anr v Mayor, &c. of Cambridge
The King v Minister of Pensions
The King v Hay Halkett, Met Pol Mag
The King v North Worcestershire Assessment Committee
Wood v Garratt
London County Council v Maher
East Preston Guardians v Hubble & anr
The King v The Hon Clegg-Hill & ors, J.P. of the County of Salop & ors
Heward v Debucy
Sevenoaks U D C v Twynam
Arnold v Wright
The King v Minister of Health

Jenkins v Ash & anr
The King v London County Council
The King v London County Council
Westrope v Danby
Lord Mayor, &c of the City of Sheffield v Kitson
Prydderch v Griffiths (Wrexham County Court)
Stewart v McVittie (Salford County Court)
F & A L Bowker, Agents for Queen Anne's Bounty v Bourne (Winchester County Court)
Harris v Stacey (Clerkenwell County Court)
Barkers (Romford) ld v Hughes (Ilford County Court)
Glaze v Williamson (Bridgnorth County Court)
Brajoin v Kitchen (Bloomsbury County Court)
Freestone v Allen (Nuneaton County Court)
Castle v Beveridge
Beardmore Petrol Station ld v Summers (Marylebone County Court)
Byron v G & L Collins ld & anr (St. Helens County Court)
Smart Brothers ld v Holt & ors (Nottingham County Court)
Taylor v Lessman (Brentford County Court)
Longman & anr v E & H Edney (Portsmouth County Court)
Lord Mayor, &c of the City of Sheffield v Luxford (Sheffield County Court)
Soar & Soar v Howes & anr
Betteridge v Gale & Polden ld (Westminster County Court)
Misener v Drucker (Bloomsbury County Court)
Waring v Hulme
White v Rhodes
Holyhead v Owen (Anglesey County Court)
Webb v Mays (Brentford County Court)
The New Liverpool Eartham Ferry & Hotel Co ld v The Ocean Accident and Guarantee Corpn ld (Liverpool County Court)
Rose v Perry & Daw (Mayor's & City of London Court)
W Peters ld v Mayor, &c. of Lewisham (Greenwich County Court)
Heatherley v Docker, Hosgood & Co
Fisher, Stanhope & Co v Oliver & Son (Shoreditch County Court)
Butler v T Coppock
Butler v J W Coppock

SPECIAL PAPER.

The Treasury Solicitor v Pickett
Same v Same
Cannon v Southwark Metropolitan Borough Council

MOTION FOR JUDGMENT.

De Windt v Bottomley

REVENUE PAPER.

Cases Stated.

T Haythornthwaite & Sons ld and T Kelly (H M Inspector of Taxes)
G W Selby-Lowndes and The Commrs of Inland Revenue
Commrs of Inland Revenue and Sir Charles W Macara Bart deceased
Commrs of Inland Revenue and The Iron Trades Employers Insurance Assoc ld
Mrs Hannah Isabel Robson and Commrs of Inland Revenue
Gooch's ld and B A Nash (HM Inspector of Taxes)
F E Thornley (HM Inspector of Taxes and J R Brown (remitted)
Rheinberg & Co and William Ogston (HM Inspector of Taxes) (remitted)
Wilfred Leonard Elmes (HM Inspector of Taxes) and Harold Escott Crewdson
Annie, Viscountess Cowdray and Commrs of Inland Revenue
Properties Contract Co ld v J T Young (HM Inspector of Taxes)
Sir Martin Archer-Shee and C E Garland (HM Inspector of Taxes) (remitted)

Death Duties—Showing Cause.

In the Matter of Arthur George Earl of Wilton, dec
In the Matter of John William Atkinson, dec
In the Matter of George Eli North, dec
In the Matter of Annie Sharp, dec
In the Matter of George Bone, dec

CIVIL PAPER.

For Hearing.

Craske v Scottish Legal Life Assce Soc ld
Webb v Tremellen (Mayor's & City of London Court)
South Westmorland R D C v Keith & ors
South Westmorland R D C v Keith & ors
Staniland v Solihull R D C (Birmingham County Court)
Freedman v Marcus
Wildman v Stead & ors (Brompton County Court)
Dalton Motor Spirit Co ld v Western Refining and Marketing Co ld
Wood v William Sherard & Sons (Bow County Court)
Lewis v Dobson Steam Fishing Co ld (Great Grimsby County Court)
Maley Bros v Churcher (Eastbourne County Court)
Davies v Property & Reversionary Investments Corpn ld
Thorpe & ors v R C Hammett ld & anr (Mayor's & City of London Court)
Fernback v Howard & anr (Brighton County Court)
Middlesex County Council v Hall (Uxbridge County Court)
Isaac Modiano, Bros & Sons v H T Pearson & Co ld
Evans v Davies & anr (Tredegar County Court)
Griffiths v Hughes (Bangor County Court)
Smith v Smith (Croydon County Court)
Callard v Beeney & ors (Lewes County Court)
The Mayor, &c. of Hyde v Cartledge (Hyde County Court)
Domendietti v Ryan (Clerkenwell County Court)
Caswell Brothers v Crump
Davies v Stapleton (Watford County Court)
Universal Pictures Corpn & anr v Greenhill, Tippet & Transatlantic Film Co ld
Bradolfsky (married woman) v R Garwood & Sons ld (Edmonton County Court)
Sharpe & Fisher (1924) ld v The Havre Builders Association ld
Montague L Meyer ld v Kivisto
The Right Hon Baron Savile v Carnelley
Lee v Gray (Winchester County Court)
Keyes Daren Mills ld v Mazzocchi & Sons (sued as a firm) (Lambeth County Court)
Bell v Bahadur of Burdwan (West London County Court)
Ealing Residences ld v Steel (Brentford County Court)
Radford v Holmes (Brentford County Court)
Sissons Cafe ld v Barber (Salford County Court)
Pearce v Brian (Clerkenwell County Court)
Reynolds v Shafran & ors (Alfreton County Court)
Raymond & Wife v Mockford (Whitechapel County Court)
Tredegar British Legion Club & Institute ld v Coombes & Wife (Tredegar County Court)
Ross v T Vasco & Co ld (Westminster County Court)
Garrish v Buise (Lambeth County Court)
Pearson v Lewis & anr (Kingston-on-Thames County Court)
Fairthorn v Bruce (Lambeth County Court)

VALUATIONS FOR INSURANCE.—It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is generally very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert valuers, and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac a speciality.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (7th February, 1929) 5½%. Next London Stock Exchange Settlement Wednesday, 24th April, 1929.

	Middle Price 17th April	Interest Yield.			Yield with Redemption.		
English Government Securities.		£	s.	d.	£	s.	d.
Consols 4% 1957 or after	86½	4	12	6	—		
Consols 2½%	55¼	4	10	0	—		
War Loan 5% 1929-47	102¾	4	17	6	—		
War Loan 4½% 1925-45	98	4	12	0	4	13	6
War Loan 4% (Tax free) 1929-42	100	4	0	0	4	0	0
Funding 4% Loan 1960-1990	88¼	4	11	0	4	12	0
Victory 4% Bonds (available for Estate Duty at par) Average life 35 years	93	4	6	0	4	7	6
Conversion 4½% Loan 1940-44	98	4	12	0	4	14	6
Conversion 3½% Loan 1961	77¼	4	10	6	—		
Local Loans 3% Stock 1921 or after	64	4	13	6	—		
Bank Stock	252	4	14	6	—		
India 4½% 1950-55	89½	5	1	0	5	3	0
India 3½%	69	5	1	6	—		
India 3%	59	5	1	0	—		
Sudan 4½% 1939-73	94	4	15	6	4	16	6
Sudan 4% 1974	85xd	4	14	0	4	14	0
Transvaal Government 3% 1923-53 (Guaranteed by British Government, Estimated life 15 years)	80½	3	13	6	4	12	6
Colonial Securities.							
Canada 3% 1938	86	3	9	6	4	17	6
Cape of Good Hope 4% 1916-36	92	4	7	0	5	7	0
Cape of Good Hope 3½% 1929-49	80	4	7	6	5	0	0
Commonwealth of Australia 5% 1945-75	99	5	2	0	5	2	0
Gold Coast 4½% 1956	96	4	13	9	4	16	6
Jamaica 4½% 1941-71	94	4	15	6	4	16	0
Natal 4% 1937	91	4	7	11	5	7	0
New South Wales 4½% 1935-45	90	5	0	0	5	8	0
New South Wales 5% 1945-65	98	5	2	0	5	3	0
New Zealand 4½% 1945	95	4	15	0	4	17	6
New Zealand 5% 1946	102	4	18	0	4	16	0
Queensland 5% 1940-60	96	5	4	0	5	5	0
South Africa 5% 1945-75	102	4	18	0	4	16	0
South Australia 5% 1945-75	98	5	2	0	5	2	0
Tasmania 5% 1945-75	99	5	1	0	5	2	0
Victoria 5% 1945-75	98	5	2	0	5	2	0
West Australia 5% 1945-75	98	5	2	0	5	2	0
Corporation Stocks.							
Birmingham 3% on or after 1947 or at option of Corporation	64	4	13	6	—		
Birmingham 5% 1946–56	102	4	18	0	4	17	0
Cardiff 5% 1945–65	101	4	19	0	4	19	0
Croydon 3% 1940–60	69	4	6	9	4	19	0
Hull 3½% 1925–55	78	4	9	9	4	19	0
Liverpool 3½% Redeemable at option of Corporation	74	4	14	6	—		
Ldn. Cty. 2½% Con. Stk. after 1920 at option of Corpn.	53	4	14	0	—		
Ldn. Cty. 3% Con. Stk. after 1920 at option of Corpn.	63	4	15	3	—		
Manchester 3% on or after 1941	63	4	15	0	—		
Metropolitan Water Board 3% 'A' 1963–2003	63	4	13	9	—		
Metropolitan Water Board 3% 'B' 1934–2003	64	4	13	6	—		
Middlesex C. C. 3½% 1927–47	83	4	4	6	4	17	0
Newcastle 3½% Irredeemable	73	4	16	0	—		
Nottingham 3% Irredeemable	62	4	16	0	—		
Stockton 5% 1946–66	102	4	18	0	4	18	0
Wolverhampton 5% 1945–56	101	4	19	0	4	17	0
English Railway Prior Charges.							
Gt. Western Rly. 4% Debenture	81	4	19	0	—		
Gt. Western Rly. 5% Rent Charge	98½	5	1	6	—		
Gt. Western Rly. 5% Preference	93½	5	7	0	—		
L. & N. E. Rly. 4% Debenture	76½	5	5	0	—		
L. & N. E. Rly. 4% 1st Guaranteed	73½	5	9	0	—		
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L. Mid. & Scot. Rly. 4% Debenture	79¾	5	0	6	—		
L. Mid. & Scot. Rly. 4% Guaranteed	77	5	4	0	—		
L. Mid. & Scot Rly. 4% Preference	71	5	13	0	—		
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Southern Railway 5% Guaranteed	97	5	3	0	—		
Southern Railway 5% Preference	90½	5	10	6	—		

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